



STANDARDISED LOCAL GOVERNMENT FINANCE STATISTICS USER MANUAL

SLGFS

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**STANDARDISED LOCAL GOVERNMENT
FINANCE STATISTICS**

USER MANUAL

IAN CASTLES

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INTRODUCTION

This manual has been prepared to facilitate the use of a service by the Australian Bureau of Statistics (ABS) providing detailed local government finance statistics on magnetic tape and microfiche. The service, known as Standardised Local Government Finance Statistics (SLGFS), was developed by the ABS to provide a range of local government finance statistics on a uniform basis both within and between States in Australia. The data are available for all States and the Northern Territory annually from 1979-80 (1979 calendar year for NSW) for the individual municipal local government authorities (LGA) and State totals. NSW County Council data are available from 1980.

A detailed description of the revised classifications used to produce SLGFS and other government finance statistics is given in the Classifications Manual for Government Finance Statistics, Australia (1217.0).

For information on statistical aspects of this service write to the SLGFS Contact Officer, Public Finance Subsection in any of our State Offices, or address your inquiries to:

SLGFS Contact Officer
Public Finance Section
Australian Bureau of Statistics
PO Box 10
BELCONNEN ACT 2616

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Orders for this service, should be directed to:

The Collector of Public Moneys
Information Services Section
Australian Bureau of Statistics
PO Box 10
BELCONNEN ACT 2616

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RELATIONSHIP TO OTHER ABS LOCAL GOVERNMENT STATISTICS

The SLGFS uses the same source data as used for other statistics published by the ABS on local government finance. The main areas where this occurs are:

- . aggregated local government finance statistics included in Australian National Accounts (ANA) and combined with statistics for other levels of government;
- . Australian Municipal Information System (AMIS), (for description of this system refer to the AMIS Manual 1103.0); and
- . ABS State Office publications.

Government Finance Statistics Publications and ANA

The ABS publishes financial statistics for all levels of government (including local government) in its government finance statistics publications and the ANA. Although the SLGFS and other government finance statistics publications use the same source data, there are some differences between SLGFS output and the figures appearing in those publications.

(1) Some data items prepared for the Australian National Accounts are on a "net" basis in which selected receipts are offset against outlays (or vice versa) as opposed to the "gross" basis shown in the SLGFS. The "net" basis has also been conventionally used in respect of aggregated State/National totals of all public authorities in government finance statistics publications (see e.g. State and Local Government Finance, Australia (5504.0)).

(2) SLGFS are presented on an activity basis (ordinary services/trading) rather than an institutional sector basis (general government/public trading enterprise). Therefore, certain LGA activities that are shown as "trading activities" in SLGFS are shown as part of "general government" in government finance statistics and ANA publications, viz:

- . "small" water supply undertakings and sewerage undertakings (i.e. where the annual current expenditure is less than \$50,000 measured in 1977-78 prices),
- . "small" trading activities other than gas, electricity and abattoirs (i.e. where annual revenue is less than \$500,000 measured in 1977-78 prices).

AMIS

Commencing with statistics relating to 1979-80 AMIS provides a summarised form of the SLGFS data designed so that comparability is continued over time with the previously published data which were derived from the previous systems of producing local government finance data.

State Office Publications

Each State Office publishes selected statistics of local government finance, with emphasis on transactions considered to be particularly relevant in that State. Information about publications relating to local government finance in a particular State may be obtained from the relevant State Office of the ABS.

The catalogue numbers for SLGFS data by State are:

- 1212.1 New South Wales
- 1212.2 Victoria
- 1212.3 Queensland
- 1212.4 South Australia
- 1212.5 Western Australia
- 1212.6 Tasmania
- 1212.7 Northern Territory

DISSEMINATION

The SIGFS output is disseminated directly by the Information Services Section of the ABS Central Office primarily in the following forms:

- . standard statements on microfiche at individual local authority and State level (see Appendix A); and
- . magnetic tape copies of the file containing unit data records for each LGA (see Appendix B for technical description of the file structure).

Information about prices, package options (microfiche and magnetic tape), recording options available for copying the file onto magnetic tape, conditions of sale and ordering procedure is set out in Appendix C. The order form and the magnetic tape docket (to be filled in by a user supplying a magnetic tape) are also shown in Appendix C.

It may be possible to provide selected standard statements and other data listings on computer printout at various levels of aggregation to satisfy particular user requests. However, any agreement to meet such a request will depend on availability of resources and the costs associated with meeting the request. Copies of standard computer printout will be charged for at the rate of 20c per page, and a surcharge may be levied for any extra work required to meet a request.

STANDARD OUTPUT

SCOPE OF SLGFS

The data file contains a standard range of items for all LGAs in Australia and a limited range of standard items for County Councils in NSW. (See "Data Content of File" below). LGAs are the elective bodies responsible for municipal government constituted under the respective State Local Government Acts, or special Acts for Melbourne, Geelong, Brisbane, Hobart and Launceston, carrying out delegated functions within geographically limited areas of the States. Their number varies from time to time due to amalgamation and the growth of urban areas. County Councils in New South Wales are constituted by combinations of municipal governments for specific purposes (eg electricity distribution). It is envisaged that the Northern Territory Community Government Councils will be included in the scope of the collection at a future date.

The scope of SLGFS does NOT extend to

- . regional or local water and sewerage boards, trusts, etc;
- . regional electricity boards in Queensland;
- . regional traffic boards, port authorities, etc;
- . any authorities in the Australian Capital Territory.

INPUT SOURCES

Data about local government finances are obtained from two main sources

- a statements of accounts prepared by LGAs in accordance with requirements of State legislation,
- b questionnaires completed by LGAs especially for statistical purposes.

The source data is derived from a mixture of both cash and accruals accounting systems as used by the LGAs, and no attempt has been made to adjust the data to an accruals basis which would be conceptually correct for Australian National Accounts purposes. NSW and SA LGAs provide data on a full accrual accounting basis whereas QLD LGA's have cash accounting only.

REFERENCE PERIODS

Except for New South Wales and Victoria the reference period for the statements of accounts and questionnaires of all States and the Northern Territory relates to the year ended 30 June. The New South Wales data relate to the year ended 31 December, thus the reference period is 6 months earlier than those using the year ended 30 June reference period. The Victorian data relate to the year ended 30 September and the reference period is 3 months later than those using the year ended 30 June reference period.

DATA CONTENT OF THE FILE

An appreciation of the range of data available to users from the standard statements for each LGA (shown in full in Appendix A) may be obtained from the following brief description. Note that items in statements 1,2,3,4,15 and 16 are not applicable to County Councils in NSW.

STATEMENT 1 : POPULATION

Population is shown for each LGA to facilitate a range of per capita calculations.

STATEMENT 2 : AREA

Total area in hectares for each LGA is shown.

STATEMENT 3 : PROPERTIES AND VALUATIONS

The number of rateable properties and valuations used for rating purposes for the reference period are shown.

STATEMENT 4 : ORDINARY SERVICES RATES ANALYSIS

This statement presents an analysis of the performance of the LGA in raising revenue from rates taking into account arrears, penalties, subsidies, discounts and remissions.

STATEMENT 5 : ORDINARY SERVICES - REVENUE & LOAN RECEIPTS

This statement is an overall summary of an LGA's receipts for ordinary services classified by economic type categories.

STATEMENT 6 : ORDINARY SERVICES REVENUE - SELECTED ITEMS CLASSIFIED BY PURPOSE

This statement is complementary to the payments statements classifying purchases of goods, services and land etc by purpose (statements 8 and 9). It permits manipulation of gross outlay figures to a net basis.

STATEMENT 7 : ORDINARY SERVICES - PAYMENTS

This statement presents a summary of gross payments for Ordinary Services from revenue and loans classified according to economic type categories, including a dissection of capital expenditure into expenditure on new fixed assets and expenditure on land and secondhand fixed assets.

STATEMENT 8 : ORDINARY SERVICES - PAYMENTS FOR GOODS, SERVICES AND LAND CLASSIFIED BY PURPOSE

This statement presents payments for goods and services (financed from revenue and loans) classified by purpose.

STATEMENT 9 : ORDINARY SERVICES - PAYMENTS FROM UNTIED REVENUE

This statement offsets tied revenue against gross payments from revenue, to derive payments for the various broad purpose groups financed from untied revenue.

STATEMENT 10 : TRADING ACTIVITIES - CURRENT TRANSACTIONS

This statement presents current trading transactions on a gross basis. It covers those activities identified as separate accounting entities where trading is mainly with the public.

STATEMENT 11 : TRADING ACTIVITIES - CAPITAL TRANSACTIONS

This statement is complementary to the preceding one and also presents transactions on a gross basis. As in the case of Ordinary Services, a dissection of capital expenditure on new fixed assets and on existing assets (land and secondhand fixed assets) is shown.

STATEMENTS 12,13,14 : INTEREST, DEBT, FINANCIAL INVESTMENT ETC

These statements provide details for interest paid and received, long term debt and financial assets of individual LGAs.

STATEMENT 15 : ROADS

This statement provides length of roads data by type of surface, for all roads open to the public within an LGA at the end of the reference period.

STATEMENT 16 : PLANT HIRE - INCOME AND PAYMENTS

This statement provides current transactions relating to plant hire which is predominantly an internal service undertaking. Capital payments are reflected in the Ordinary Services Statements 7, 8 and 9.

DESCRIPTION OF THE PURPOSE CLASSIFICATION

Information shown in the standard statements (Appendix A) is based on the Government Purpose Classification for Government Finance Statistics (GPC) which is based on the United Nations "Classification of the Functions of Government". The basic aim of a purpose classification is to bring together payments and other transactions with like objectives or purposes so that the nature and effectiveness of government financial initiatives can be more readily understood. Full details of the GPC can be obtained from the Classifications Manual for Government Finance Statistics, Australia, Catalogue No. 1217.0.

The major purpose groups of the GPC are expanded in the standard statements to identify particular local government functions as shown below.

GENERAL PUBLIC SERVICES

GENERAL PUBLIC SERVICES includes only those expenses relating to council members and executive staff and general office expenses (including council chamber expenses) - ie "head office" type expenses only, including government superannuation benefits. The amounts shown are net of recoveries from separate trading activities and outside bodies (see also "Other Purposes" below, and details in the section "Concepts and Special Treatments").

PUBLIC ORDER AND SAFETY

FIRE PROTECTION includes contributions to volunteer fire brigades, payments to fire brigade boards, roadside clearing operations (slashing, clearing, mowing verges, burning) and other fire prevention costs.

ANIMAL CONTROL includes transactions relating to dog registration, pounds, straying cattle and veterinary costs.

OTHER PUBLIC ORDER AND SAFETY includes transactions relating to beach inspectors, lifesaving and beach patrols, and contributions to State emergency services for rescue operations.

EDUCATION

PRESCHOOLS includes operation of kindergartens and other centres having qualified teachers and which are primarily educational institutions. Play centres are included under Welfare - Families and Children.

OTHER EDUCATION relates to the operation of school bus services, student hostels, the provision of scholarships etc.

HEALTH

INFANTS AND MOTHERS relates to the operation of baby health centres and the provision of mothercraft nursing services.

PREVENTIVE SERVICES includes health inspection and administration, immunisation and x-ray programs, school dental and health schemes, and the eradication of noxious insects and vermin such as mosquitoes, flies and rodents.

OTHER HEALTH includes transactions relating to ambulance services, hospitals, and home nursing.

WELFARE

FAMILIES AND CHILDREN relates to operation of creches, child minding centres and other play centres, residential institutions for families and children and services provided to families such as emergency home help.

AGED AND DISABLED includes transactions relating to senior citizen centres, meals-on-wheels, residential institutions for the aged and disabled and other services provided specifically for the aged or disabled. Housing for aged persons is included under Housing.

OTHER WELFARE includes transactions relating to women's refuge (crisis) centres, drop-in centres for the unemployed or youth, services to migrants, and social workers' salaries. Housing for Aborigines is included under Housing.

HOUSING AND COMMUNITY AMENITIES

HOUSING relates to the provision of housing for rental or for use by employees and houses for sale to the public. Includes housing for Aborigines and for the aged and disabled. Excludes residential institutions such as homes, centres, villages, shelters, hostels etc classified to welfare.

SANITATION - HOUSEHOLD GARBAGE relates specifically to the provision of household garbage services and includes the operation of rubbish tips.

SANITATION - OTHER includes transactions relating to trade waste disposal, cleaning of streets, gutters, foreshores and recreation areas, special rubbish clean-ups and anti-litter enforcement.

SEWERAGE includes transactions relating to human waste disposal services such as deep mains town systems, effluent drainage schemes, septic tank cleaning and inspection, nightsoil disposal ("sanitary" service). Transactions relating to the first of these methods are shown as trading activities in the standard statements, (Nos. 10 and 11) and the remainder as Ordinary Services.

URBAN STORMWATER DRAINAGE includes transactions relating to the lining or barrelling of creeks and the provision of open or deep drainage systems. Drainage associated with roadworks, flood mitigation and agricultural drainage are excluded from this category.

OTHER PROTECTION OF THE ENVIRONMENT includes transactions relating to flood mitigation works (such as the construction and maintenance of levee banks, dredging of rivers and diversion channels), beach restoration and foreshore protection, and the removal of dead animals and derelict or abandoned vehicles.

STREET LIGHTING mainly comprises payments to an electricity authority for the maintenance of equipment and the supply to street lights.

COMMUNITY AND REGIONAL DEVELOPMENT includes transactions relating to town planning, planning of subdivisions, land clearing and reclamation for non-road purposes, and urban and rural renewal programs.

OTHER COMMUNITY AMENITIES includes transactions relating to water supply, pedestrian malls or plazas, women's rest centres, public conveniences not associated with facilities included under another purpose classification, drinking fountains, cemeteries, street furniture, bus shelter sheds, and public clocks.

RECREATION AND CULTURE

PUBLIC HALLS, CIVIC CENTRES includes transactions relating to multi-purpose halls used for public functions such as town or shire halls or community centres but excludes indoor sporting complexes.

SWIMMING POOLS AND BEACHES relates to the operation of swimming pools (both indoor and outdoor) and other recreational swimming areas on rivers and beaches, including the provision of dressing sheds, diving platforms and grassed areas forming an integral part of the facility.

OTHER RECREATION AND SPORT includes transactions relating to all indoor and outdoor sporting facilities such as indoor sporting complexes, football and cricket grounds, tennis courts and golf links, and other recreational areas such as parks, gardens, playgrounds, barbecue areas, and walking and cycling paths.

LIBRARIES includes transactions relating to regional and local, lending and reference libraries open to the public and the operation of bookmobiles. (The purchase of books, tapes and records is included as "capital" expenditure together with purchases of new plant and equipment.) The treatment of regional libraries is detailed in the section "Concepts and Special Treatments".

OTHER CULTURE includes the operation and support of the performing arts, museums, art galleries, orchestras, the preservation of the national estate, and the presentation of festivals.

AGRICULTURE AND FORESTRY

AGRICULTURE AND FORESTRY includes transactions relating to the destruction of noxious animals and weeds, contributions to pastoral protection boards, agricultural drainage and forestry matters.

MINING, MANUFACTURING & CONSTRUCTION

BUILDING CONTROL comprises salaries and expenses of staff engaged in enforcement of building standards including examination of building plans, and inspection of buildings and scaffolding.

MINING AND MANUFACTURING includes administration, regulation, inspection etc of activities relating to mining and manufacturing. Includes the operation of quarries, pits and hot mix operations.

TRANSPORT

ROADS AND BRIDGES - CONSTRUCTION AND MAINTENANCE. This item comprises transactions relating to works and services associated with roads and bridges including drainage systems forming an integral part of the road system, but excludes street lighting which is shown separately - a description of the contents of these categories is provided in the section, "Concepts and Special Treatments".

For statistical purposes within the context of the SLGFS output data statements, Construction is treated as a capital payment and Maintenance as a current payment.

ROAD PLANT PURCHASES, ETC includes transactions relating to purchases of plant intended to be used mainly on road works except for Queensland where this category also includes outlays on local government bus operations (not school), and for South Australia where this category contains only outlays on local government community/town bus services and on road safety. All SA plant purchases are classified to "other purposes nec". A detailed explanation of the treatment of transactions relating to plant purchases and plant hire operations is provided in the section, "Concepts and Special Treatments".

PARKING includes transactions relating to on and off-street parking facilities including beach parking, football ground parking, etc. To achieve comparability, all transactions related to parking have been classified as Ordinary Services including those parking stations recorded as trading activities in the accounts of some local authorities.

AERODROMES relates to the operation of airport facilities.

OTHER TRANSPORT includes transactions relating to wharves, jetties, docking slips, ferries and boat harbours.

OTHER ECONOMIC AFFAIRS

TOURISM AND AREA PROMOTION includes transactions relating to tourist bureaus, caravan parks, camping areas and advertising the advantages of the area to attract tourists and development.

SALEYARDS AND MARKETS relates to administration, maintenance and operation of council premises on which the sale of livestock, rural produce and other goods is conducted.

OTHER ECONOMIC AFFAIRS NEC relates to transactions concerning economic affairs conducted by councils which cannot be classified to a particular economic service category. Some examples are activities relating to plant nurseries, storage and public weighbridges. Includes receipt of unemployment relief grants.

OTHER PURPOSES

NATURAL DISASTER RELIEF relates to immediate assistance provided to victims of droughts, floods and bush fires. Rescue operations are included under Law, Order and Public Safety. The reinstatement of capital assets is shown against the appropriate purpose category.

OTHER PURPOSES NEC relates to engineering and employment overheads (as defined in the section "Concepts and Special Treatments"), and residual items such as the cost of works on private land, purchases of plant which cannot be allocated to specific purposes, purchases of land and buildings which cannot be allocated to specific purpose categories, the rent of premises other than houses (eg shops), works depots and current deficit or surplus of plant hire operations (excluding depreciation), fringe benefits tax and payroll tax payments.

DESCRIPTION OF ITEMS IN STANDARD STATEMENTS

STATEMENT 1 POPULATION

The total population as estimated by ABS for each local government area.

STATEMENT 2 AREA

The total area of the local authority at the end of the reference period is shown.

STATEMENT 3 PROPERTIES AND VALUATION

TYPE OF VALUATION USED FOR RATING PURPOSES varies between States and in some cases within States. Valuations made but not used for rating are excluded. The position in each State is summarised as follows:

NEW SOUTH WALES - unimproved capital values (UCV) are used but are being progressively replaced by site values (SV). General revaluations are made at two year intervals in the Sydney and Hunter District Water Board areas and at no more than four year intervals in the rest of the State. From 1980, "valuations used in current year" in the data are rounded to the nearest thousand dollars.

VICTORIA - authorities may use site value (SV) and/or net annual value (NAV) basis. Metropolitan municipalities which have at least one whole subdivision subject to any rate made by the Melbourne and Metropolitan Board of Works must have valuations at not more than four year intervals. In other municipalities valuations must be made at not more than six year intervals.

QUEENSLAND - authorities use only unimproved capital value (UCV). These valuations are now being progressively undertaken on an annual basis.

SOUTH AUSTRALIA - authorities used either unimproved value (UV) or annual value (AV) for years to 1980-81. From 1981-82 authorities use site value (SV) or capital value (CV). These valuations are made at irregular intervals - ie. maximum of seven years where authorities determine values and maximum of five years where the Valuer General's Office determines values.

WESTERN AUSTRALIA - authorities use UV and/or gross rental value (GRV). These are made by the Valuer General at such times as determined by him.

TASMANIA - authorities use only assessed annual value (AAV) although capital values are also determined. The length of the revaluation cycle for the State is 5 years.

THE YEAR OF VALUATION is required to provide an indication of the "age" of valuations used for rating in the reference year.

The various types of valuation are defined as follows:

CAPITAL VALUES

UNIMPROVED CAPITAL VALUE (UCV) OR UNIMPROVED VALUE (UV) is the amount for which the fee-simple estate in land could be sold under such reasonable conditions as a bona fide seller would require assuming that the actual improvements had not been made.

CAPITAL VALUE (CV) is the amount that the land and improvements (incl structures) that the unencumbered estate might reasonably be expected to realise on sale.

SITE VALUE (SV) differs from UCV in that the valuer is not required to notionally restore the land to its primitive state. Improvements which are not taken into account for determination of site value are those which can be seen, ie buildings, fences, sown pastures etc, and also works undertaken on the land (removal of timber or stone, drainage or filling of land, erosion works etc.) which have been made within fifteen years preceding the valuation.

LAND VALUE (LV) is an estimate of the value of land regardless of the structural improvements included in a property. It differs from UCV in that it includes the value of pastoral and other non-structural improvements.

ANNUAL VALUES (including gross rental value in West Australia) vary slightly between States as follows:

NEW SOUTH WALES does not use annual values (AV) for local government rating although such values are determined for rating by the Sydney and Hunter District Water and Sewerage Boards.

VICTORIA - NET ANNUAL VALUE (NAV) is the annual rental a property might be expected to earn if let, after deducting rates, taxes and insurance etc. In the case of farm lands or dwellings the NAV is limited to 5% of the capital improved value (CIV) but in other cases it must not be less than 5% of CIV.

SOUTH AUSTRALIA - ANNUAL VALUE (AV) is based on 5% of the capital value of the land or on the estimated gross annual rental at which a rateable property could be let with an allowance not exceeding one fourth to cover all outgoings.

WESTERN AUSTRALIA - GROSS RENTAL VALUE (GRV) of land means the gross annual rental that the land might reasonably be expected to realise after allowing for the liability of all rates, taxes, insurance and other outgoings necessary to maintain the value of the land.

TASMANIA - ASSESSED ANNUAL VALUE (AAV) is the fair average rental of land with improvements thereon, but must not be less than 4% of improved capital value (ICV). Unlike other States no allowance is made for expenses incurred in maintaining the value of the land.

NUMBER OF PROPERTIES does not necessarily represent the number of valuation or rating assessments. Separate parcels of land (ie having different legal titles) held under common ownership are counted as one property where they are operated as a single unit - even where they are valued or rated individually. For example, a farm comprising separate parcels of land is counted as one property as is also an industrial complex established on an area comprising separate titles. However, a block of units, town houses and the like is shown as the relevant number of properties adapted for separate residence.

VALUATIONS USED FOR CURRENT YEAR RATING are those valuations used in calculating the gross rates to be levied for the year under reference.

STATEMENT 4 ORDINARY SERVICES RATES ANALYSIS

4.1 ARREARS AT BEGINNING OF YEAR is the total of all amounts outstanding from all general and special rates levied in previous years including penalties incurred in previous years and amounts deferred but excluding any reductions, remissions and write-offs.

4.2 GROSS RATES LEVIED on rateable properties represents the total revenue which could be raised from all general and special rates on those properties after reductions or adjustments to valuations. Rate calculations in respect of exempt or non-rateable properties are excluded.

4.3 DISCOUNTS refers to those cases where rates are reduced as an incentive for early payments.

4.4 REMISSIONS ALLOWED AND OTHER REDUCTIONS for PENSIONER RATES represents the amount by which rates payable by pensioners are reduced.

4.5 REMISSIONS ALLOWED AND OTHER REDUCTIONS for OTHER RATES is the amount by which the levy is written-off or reduced eg in cases of severe financial hardship caused by natural disasters such as droughts, bushfires and floods, or to encourage decentralisation of industry.

4.6 GOVERNMENT SUBSIDIES - PENSIONER RATES REMITTED represents the amount provided by State government as compensation when council reduces the rates on properties owned by pensioners. (These receipts are not treated as government grants.)

4.7 GOVERNMENT SUBSIDIES - OTHER RATES REMITTED includes all other compensation payments made by State government when rates are reduced in special cases, such as to encourage decentralisation of industry. (These receipts are not treated as government grants.)

4.8 PENALTIES CHARGED ON OVERDUE RATES includes all charges or interest payable incurred in the current year as a penalty for the late payment of rates of previous years or for the year under review.

4.9 TOTAL ACCRUED DURING YEAR is the total resulting from the addition of items 4.2, 4.6, 4.7, 4.8 minus items 4.3, 4.4 and 4.5 and represents the net result of council's rate effort during the year. (In those States where councils use the accruals system of accounting, this item also appears as item 5.1 in Statement 5.)

4.10 TOTAL RECEIVABLE is the sum of items 4.1 and 4.9.

4.11 CASH COLLECTIONS is the actual amount of rate revenue collected during the year. (In those States where councils use the cash accounting system, this item also appears as item 5.1 in Statement 5.)

4.49 ARREARS AT END OF YEAR is the total amount outstanding from all general and special rates levied in previous years and the year under review including penalties and amounts deferred but excluding reductions, remissions and write-offs.

STATEMENT 5 ORDINARY SERVICES - REVENUE & LOAN RECEIPTS

5.1 RATES (INCLUDING PENALTIES) - See definitions of items 4.9 and 4.11 in Statement No. 4.

5.2 EX GRATIA RECEIPTS (non-rateable properties) is that amount of revenue received in lieu of rates provided by owners of exempt or non-rateable properties.

LICENCES, FEES AND FINES. This category relates to a wide range of licences and fees usually associated with the granting of a permit or privilege or regulation of an activity, and is not designed primarily to raise revenue. These receipts are distinguished from charges (Items 5.7 and 5.8) in that they are compulsory payments where no direct tangible benefit accrues to the payer.

5.3 BUILDING FEES, ETC covers income on account of permits or licences issued for building activity and in Victoria includes scaffolding inspection.

5.4 PARKING FINES includes amounts received as a result of parking infringement notices plus amounts paid to the authority due to fines imposed by the courts. Parking fees are treated as charges (Item 5.8).

5.5 DOG REGISTRATION relates to licences and fines received relating to dog ownership.

5.6 OTHER represents an aggregation of numerous types of licences, fees, permits, fines - eg site development fees, subdivision application fees, fees for inspection of business premises and dairies, permits for underground cables and mains, and vehicle towaway and impounding fees.

5.7 CHARGES - HOUSEHOLD GARBAGE includes only those charges relating to the collection and disposal of domestic or household garbage. As some councils finance garbage services from the general rate, this item should be examined in conjunction with rates levied.

5.8 CHARGES - OTHER. Income from sales of goods or services or rent of properties. Includes sanitary charges, parking fees (but not fines), subdivisional and sealing fees and other fees for which a direct service is provided such as trade waste disposal, and tipping fees.

5.9 INTEREST RECEIVED. Amounts of interest received on bank balances, investments and advances to the public (individuals etc) or government authorities.

5.10 REPAYMENT OF ADVANCES RECEIVED. Repayments of principal in respect of advances made to the public (individuals etc) or government authorities.

5.11 SALE OF LAND AND SECONDHAND FIXED ASSETS. Represents proceeds from sale of such assets. Amounts are not adjusted for long term credit extended by councils arising from these sales as such debts are treated as Advances in the outlay statements.

5.12 TRANSFERS FROM TRADING ACTIVITIES are predominantly transfers of surpluses to Ordinary Services funds (eg general fund) from trading activities.

5.13 GOVERNMENT GRANTS - GENERAL PURPOSE includes such Commonwealth and State government grants as tax revenue sharing grants, local government assistance grants and other untied grants. Excluded are unemployment relief grants which are shown as "specific" purpose grants (current or capital).

5.19 TOTAL UNTIED REVENUE is the total of items 5.1 to 5.13, inclusive, and represents the total available revenue which can be applied at the discretion of the council.

5.21 GOVERNMENT GRANTS - SPECIFIC - CAPITAL includes all special purpose Commonwealth and State government grants (including unemployment relief grants) for the purchase or construction of new or existing fixed assets such as roads, buildings, land, and plant and equipment. Payments by the Country Roads Board in Victoria for construction carried out by local authorities on unclassified roads are included in this item. A dissection of specific capital grants by purpose is provided in Statement No. 6 (unemployment relief grants are classified to the purpose category "Other Economic Affairs NEC").

5.22 GOVERNMENT GRANTS - SPECIFIC - CURRENT includes all specific purpose Commonwealth and State government grants (including unemployment relief grants, and special works project grants in the Northern Territory) for assistance with the operating expenses or running costs of services including repairs and maintenance of plant and equipment, and the purchase of consumable items. Payments by the Country Roads Board in Victoria for maintenance work carried out by local authorities on unclassified roads are included in this item. A dissection of specific current grants is provided in Statement No. 6 (unemployment relief grants are classified to the purpose category No. 42 "Other Economic Affairs NEC").

5.23 CONTRIBUTIONS AND DONATIONS RECEIVED includes those amounts paid by particular ratepayers or owners of non-rateable properties in payment of a proportion of the cost of specific projects (roads, footpaths, kerbing and guttering, libraries, swimming pools etc.) where the provision of these services is of special benefit to them. They also include insurance claims received due to loss of or damage to property. However, contributions received in respect of debt charges, where council is not liable for debt, are excluded because they are treated as offsets to payment of interest and principal in Statement Nos. 7 and 9. The treatment of jointly run projects, such as regional libraries, is explained in the section, "Concepts and Special Treatments". A dissection by purpose of this item is provided in Statement No. 6.

5.24, 5.25, 5.26 REIMBURSEMENTS RECEIVED represents those amounts received as payment for work done by the council, acting as an AGENT for other government bodies and property owners. This item includes reimbursements paid by a State road authority for work performed by a council on those roads which are the responsibility of the State road authority. The item is dissected to show reimbursements relating to (5.24) Construction of Roads and Bridges, (5.25) Maintenance of Roads and Bridges, and (5.26) Other (a further dissection by purpose is provided in Statement No. 6). Reimbursements by the Country Roads Board in Victoria for work carried out by local authorities on classified roads are included under 5.24 (construction) or 5.25 (maintenance).

5.39 TOTAL TIED REVENUE is the sum of items 5.21 to 5.26 inclusive, and represents that amount of revenue for ordinary services over which the council has little or no discretion in its application. (Items 5.21 to 5.26 represent amounts brought to account or received by councils' general funds, etc. rather than amounts received into trust accounts.)

LOAN RECEIPTS

5.51, 5.52 Loan receipts comprise the amounts actually taken-up from loans, or new long term debt incurred, during the year. The source of the loan receipts is indicated by item 5.51 From - Commonwealth and State Governments and item 5.52 From - Other Lenders. Renewal and conversion loans are excluded.

STATEMENT 6 ORDINARY SERVICES REVENUE - SELECTED ITEMS CLASSIFIED BY PURPOSE

Charges - previously defined as items 5.7 and 5.8.

Contributions and donations received - previously defined as item 5.23.

Reimbursements - previously defined as items 5.24, 5.25 and 5.26.

Specific purpose government grants - previously defined as items 5.21 and 5.22.

An explanation of the purpose classification is provided in the section "Description of the Purpose Classification".

STATEMENT 7 ORDINARY SERVICES - PAYMENTS

This table presents a summary of payments from revenue and loans (but in the case of Queensland from revenue funds and loan funds) according to type of outlay categories.

PAYMENTS FOR GOODS, SERVICES AND LAND

7.1 CAPITAL - NEW FIXED ASSETS comprises expenditure on the creation of new capital assets such as the construction of roads, bridges, parks and buildings, and the purchase of new plant and equipment.

7.2 CAPITAL - LAND AND SECONDHAND FIXED ASSETS comprises expenditure on capital assets involving the transfer of ownership rather than the creation of new assets, eg the purchase of land, existing buildings, and second-hand plant and equipment.

7.3 CURRENT represents purchases of goods and services not classified as "capital" (see items 7.1 and 7.2). The item relates to costs of providing services, including overheads (net of those recovered from separate trading activities or outside bodies), and repair and maintenance of roads, bridges, parks, buildings etc. The item also includes current deficit or surplus of plant hire operations (excluding depreciation).

7.4 TOTAL PAYMENTS FOR GOODS, SERVICES AND LAND is the sum of the items 7.1 to 7.3 inclusive.

7.5 DEBT CHARGES - INTEREST PAID represents interest paid on all debt, including bank overdrafts. Excludes amounts accrued but unpaid at end of year except in Victoria where these amounts are included.

7.6 DEBT CHARGES - DEBT REDEMPTION comprises principal repaid (other than from accumulated sinking funds for redemption) on long term debt relating to Ordinary Services and contributions to sinking funds. Excludes amounts accrued but unpaid at end of year except in Victoria where these amounts are included. See also explanation of DEBT REDEMPTION DURING YEAR in Statement No. 13.

7.7 GRANTS AND LEVIES PAID TO GOVERNMENTS relate to grants and compulsory payments to governments (incl other local governments) such as levies paid to Fire Boards, Town Planning Authorities, ambulances and (in NSW) levies paid to County Councils by constituent municipal and shire authorities. Included are grants or capital contributions (eg for electricity or sewerage works, etc) paid to State government authorities, fringe benefits tax, and payroll tax. Payments of an agency nature are excluded.

7.8 DONATIONS PAID are payments to the private sector including private hospitals charities, cultural societies and other non-profit organisations.

7.9 ADVANCES PAID comprise advances by the local authority to individuals etc (eg for housing) and to other government authorities. Included is long term credit extended by the authority where assets have been sold by the authority on credit terms.

7.10 TRANSFERS TO TRADING ACTIVITIES are predominantly subsidies paid to trading activities to cover operating losses.

7.19 TOTAL PAYMENTS is the sum of the items 7.4 to 7.10 inclusive.

STATEMENT 8 ORDINARY SERVICES - PAYMENTS FOR GOODS, SERVICES AND LAND CLASSIFIED BY PURPOSE.

A description of the purpose classification is given in the section "Description of the Purpose Classification".

Descriptions of items in the column headings are provided in Statement No. 7 (ie items 7.1, 7.2, 7.3, 7.4).

A dissection of payments from revenue and loans is given in this statement to meet the particular needs of State Grants Commissions in regard to payments from revenue only.

STATEMENT 9 ORDINARY SERVICES - PAYMENTS FROM UNTIED REVENUE

This statement has been derived primarily for the use of State Grants Commissions. It offsets, against gross payments from revenue, tied revenue (defined in Statement No. 5) to derive payments financed from untied revenue by 15 broad purpose headings. A varying measure of estimation of, or dissection by, purpose is involved for debt charges (column ii) and donations paid (column iv). The purpose classification has been compressed and is a summarised version of the more detailed classification shown in the other statements. Data items in the column headings have been described earlier.

Because of insufficient data Statement No. 9 for Queensland for 1979-80 was not produced, but is available from 1980-81.

STATEMENT 10 TRADING ACTIVITIES - CURRENT TRANSACTIONS

The involvement of local authorities in trading activities varies considerably in each State and between States and these statements are required to provide a complete picture of local government operations.

The column headed "Other" refers to the transport services operated by Brisbane City and Rockhampton City, and the public markets in Melbourne City. Any small trading type activities are included in Ordinary Services.

10.1 RATES (including penalties) refers particularly to water and sewerage rates which are determined on the basis of property valuations.

10.2 SALES AND CHARGES relates to income derived from trading operations including sales of products, excess water charges, sewerage charges.

10.3 TRADING INCOME is the sum of items 10.1 and 10.2.

10.4 INTEREST RECEIVED is interest earned on financial assets associated with trading activities and interest on advances etc to the public (individuals etc) and other government authorities.

10.5 GOVERNMENT GRANTS - CURRENT are government grants (that is, subsidies) assisting the operating costs of the trading activities.

10.6 TRANSFERS FROM ORDINARY SERVICES is the same as item 7.10 in Statement No. 7.

10.9 TOTAL INCOME is the sum of items 10.3 to 10.6.

CURRENT PAYMENTS

10.10 PURCHASES OF GOODS AND SERVICES includes purchase of goods for resale and other operational expenses (wages and salaries, fringe benefits tax and payroll tax, etc).

10.12 DEPRECIATION where charged on plant and equipment, and is transferred to item 11.4 in Statement No. 11.

10.13 TRADING WORKING EXPENSES is the sum of items 10.10 and 10.12

10.14 INTEREST PAID comprises interest on bank overdraft, loans and other long term debts associated with trading activities, net of contributions received from outside bodies. Excludes amounts accrued but unpaid at end of year except in Victoria where these amounts are included.

10.15 TRANSFERS TO ORDINARY SERVICES represents transfers of operating surpluses to the general fund.

10.16 LEVIES PAID TO GOVERNMENTS includes all compulsory payments to governments in respect of trading activities for current purposes.

10.19 TOTAL CURRENT PAYMENTS is the sum of items 10.13 to 10.16.

10.29 SURPLUS (+) or DEFICIT (-) is the difference between items 10.9 and 10.19. It is transferred to item 11.9 in Statement No. 11.

STATEMENT 11 TRADING ACTIVITIES - CAPITAL TRANSACTIONS

This statement provides a summary of the trading activities' source of funds and their application (use of funds).

11.1 and 11.2 LOAN RECEIPTS includes amounts actually taken-up from loans, or new long term debt incurred, during the year. Renewal and conversion loans are excluded. The item is dissected to show borrowings from Commonwealth and State governments (11.1) and other lenders (11.2).

11.3 GOVERNMENT GRANTS - CAPITAL includes grants from governments for capital purposes.

11.4 DEPRECIATION ALLOWANCES are the amounts set aside for depreciation.

11.5 CONTRIBUTIONS AND DONATIONS from persons or organisations for capital works.

11.6 REIMBURSEMENTS RECEIVED refers to those amounts received for work done by the trading unit acting as an agent for other government bodies or property owners.

11.7 REPAYMENT OF ADVANCES RECEIVED relate to amounts received as repayments of principal on loans, advances or other long term credit extended to the public (individuals etc) or other government authorities.

11.8 SALE OF LAND AND SECONDHAND FIXED ASSETS relates to the proceeds from the sale of existing assets such as land, plant and equipment.

11.9 OTHER (Surplus on Current Account, Reduction in Bank Balances etc) is a balancing item, and is the difference between 11.19 Total Source of Funds and the sum of items 11.1 to 11.8. This balancing item may be either a positive or a negative figure. Includes item 10.29 transferred from Statement No. 10.

11.19 TOTAL SOURCE OF FUNDS is the sum of items 11.1 to 11.9, and is also equal to item 11.29.

USE OF FUNDS

11.21 EXPENDITURE ON NEW FIXED ASSETS comprises expenditure on the creation of new capital assets such as the construction of dams, water mains, sewerage treatment plants, and the purchase of new plant and equipment.

11.22 PURCHASES OF LAND AND SECONDHAND FIXED ASSETS comprise expenditure on existing capital assets involving the transfer of ownership rather than the creation of new assets, eg the purchase or resumption of land or the purchase of second-hand plant and equipment.

11.23 INCREASE IN STOCKS is the net change in the book value of trading stock during the year under review.

11.24 DEBT REDEMPTION comprises principal repaid (other than from accumulated sinking funds for redemption) on long term debt and contributions to sinking funds net of contributions received from outside bodies. Excludes amounts accrued but unpaid at end of year (except in Victoria where these amounts are included) and reduction of bank overdrafts. See also DEBT REDEMPTION DURING YEAR in Statement No. 13.

11.25 ADVANCES PAID comprise advances by the trading activities to the public (individuals etc) or other government authorities, and long term credit extended where assets have been sold on credit terms.

11.29 TOTAL USE OF FUNDS is the sum of items 11.21 to 11.25.

STATEMENT 12 INTEREST

Figures shown relate to amounts paid and received during year in respect of ordinary services and trading activities combined. Excludes amounts accrued but unpaid or not received at end of year except in Victoria where they are included.

Interest paid to the "Commonwealth Government" and "State Government" excludes payments to government owned banks or insurance offices and public service superannuation funds - these are classified as paid to "Financial Institutions". (See item 13.4 for description of Financial Institutions).

STATEMENT 13 LONG TERM DEBT

Refers to debt incurred which is repayable over a period exceeding one year. All bank overdrafts are excluded but term loans from banks are included.

NEW DEBTS (Column i) excludes renewal and conversion loans. Where loans are being taken up by instalments, amount of instalments received on loans negotiated in previous years are included but any instalments not received at the end of the year are excluded. Loans raised on behalf of outside bodies (eg sporting bodies and community groups) are included where the council incurs the related expenditure and is liable for the debt. This includes loans raised in Western Australia on behalf of a State government authority because the local government authority raises the loan and is responsible for repayments of principal and interest even though it is compensated for these charges. Loans raised on behalf of outside bodies and other government authorities which undertake the related expenditure and assume responsibility for associated debt charges are excluded. Capitalisation of interest and other unclassified long term debts are also included.

DEBT REDEMPTION DURING YEAR (Cols ii and iii).

Debt redeemed from revenue (Col ii) is the amount of principal actually repaid to lenders during the year from revenue. EXCLUDES CONTRIBUTIONS TO SINKING FUND established by an authority for debt redemption. The amounts shown here therefore differ from those shown in Statement Nos. 7 and 11 (items 7.6 and 11.24). The amounts an authority has credited during the year to its own sinking fund is then the difference between the amounts shown in this Statement and those in Statement Nos. 7 and 11.

Debt redeemed from sinking funds (Col iii) is the amount of principal repaid during the year from an authorities' accumulated sinking funds.

BALANCE AT END OF YEAR (Column iv) consists of book values of loans, advances and other long term liabilities (including capitalised interest) actually incurred and recorded as liabilities at the end of the year e.g. where loans are incurred or drawn in instalments, only the balance of those actually taken up is included. Figures are shown as gross amounts (ie before deducting balances of provision accounts for repayment and redemption such as accumulated sinking fund balances - item 14.19). Amounts shown exclude balances of loans raised on behalf of outside bodies or other government authorities which assume responsibility for associated debt charges.

13.1, 13.2 - COMMONWEALTH AND STATE GOVERNMENTS. Excludes debt incurred with government owned banks or insurance offices and public service superannuation funds - these are classified as debt to Financial Institutions (item 13.4).

13.3 PUBLIC SUBSCRIPTIONS are public issues of marketable securities placed on the open market. Includes all such issues whether taken up by private individuals, institutions or overseas lenders.

13.4 FINANCIAL INSTITUTIONS covers private issues of non-marketable securities placed with organisations such as government and private banks, finance companies, money market corporations and dealers, building and credit union societies, life insurance offices, superannuation funds, fire, marine and general insurance, health and friendly societies, investment companies, unit trusts, and industry development corporations.

13.5 OTHER comprises loans from business firms, public and private trustees, property development companies, nominee companies, trust funds of public authorities, local authority debt redemption funds, and hire purchase or similar time payment debt.

13.6 OTHER LONG TERM DEBT includes deferred creditors.

STATEMENT 14 FINANCIAL INVESTMENTS AND CASH BALANCES

Refers to Ordinary Services and trading activities investments and cash balances (net of overdrafts) at end of year. Figures include all balances as shown in the balance sheet but trust funds are excluded except in New South Wales (the trust funds in this State are not restricted to "private funds" but are used mainly as "suspense accounts" for government grants and for investment of reserve funds). Non-financial investments (eg in land or buildings etc) are excluded.

STATEMENT 15 ROADS (KILOMETRES)

This statement relates to roads which are open to the public and which are located within the area of each local authority whether they are the responsibility of the authority or not. Where a road forms the boundary between two local government areas half its length is accounted for by each area.

SEALED roads are those with bitumen, asphalt or concrete surfaces.

FORMED AND SURFACED roads are those with pavements constructed of gravel, rubble, limestone and by the use of soil stabilisation processes.

FORMED ONLY roads are those without constructed pavement but which are formed by grader so that drainage of stormwater can occur.

UNFORMED roads are roads and tracks not elsewhere included above and which are customarily used by the public.

STATEMENT 16 PLANT HIRE INCOME AND PAYMENTS

This statement shows the gross operations of the plant hire account. It is viewed as part of ordinary services and not as a trading undertaking as it mainly deals with the ordinary services of an authority rather than dealing with the public. For more detail relating to plant hire see the section Concepts and Special Treatments.

CONCEPTS AND SPECIAL TREATMENTS

In connection with the standard output data for local government some problems with comparability arise regarding the definition, description and treatment of certain financial transactions. These problems are caused by conflict between economic or statistical concepts on the one hand and local government accounting terminology and procedures on the other. The matters covered are as follows:

- 1 Terminology
- 2 Plant Purchases
- 3 Plant Hire Operation
- 4 Depreciation
- 5 Construction and Maintenance of Roads and Bridges
- 6 General Public Services
- 7 Overheads
- 8 Joint Activities (Regional Libraries, etc)

1 TERMINOLOGY used to describe data items and local government activities in the data statements and accompanying notes has been derived from local government accounting terms and Australian National Accounts concepts. Such terms as Ordinary Services "revenue" and "payments" are used to describe data for all States even though the source data throughout Australia is derived from a mixture of both cash and accruals accounting systems.

2 PLANT PURCHASES are recorded by local authorities in different ways and are often entered in a single account covering all plant, even though certain plant is purchased for specific purposes. However, Australian National Accounts principles require that plant purchases should be classified according to the major purpose for which the plant was purchased. Accordingly, purchases of plant for swimming pools, libraries, roads etc are shown in SLGFS against the relevant purpose headings. Although this classification can be very subjective in the case of multi purpose plant, it is intended to keep the item "Other Purposes NEC" in Statement Nos. 6 and 8 as small as possible through maximum allocation of plant purchases to the various purpose headings shown in those statements.

3 PLANT HIRE accounts are used by most local authorities to distribute certain plant operating costs by means of an hourly hire charge according to the time the plant is used on different jobs - eg roads, parks etc. These costs include registration, insurance, major repairs and replacements and other costs which cannot be directly charged to jobs requiring the use of plant. Some plant costs such as fuel, oils, operators' wages and minor repairs can be charged directly to jobs and are not incorporated in a plant hire system.

The comparability of plant hire transactions, particularly in regard to plant depreciation and replacement, is affected by the differing treatments by local authorities of these transactions between States and possibly within States. In New South Wales and South Australia, for example, local authorities depreciate plant on historical cost basis and charge the amount to the plant operation account. In Victoria no depreciation charge is made but surpluses arising from plant hire rates (geared to cover plant replacement) are transferred in whole or in part to plant replacement reserves. Elsewhere councils may not always make provision for plant replacement through plant hire charges. Inconsistencies also arise from the use of dual hire rates in respect of internal council works and works done on behalf of State road authorities. Obviously these practices lead to a lack of comparability in the plant operating costs which are embodied in roads and other outlays.

For statistical purposes the plant hire account is viewed as providing a service mainly to Ordinary Services functions (roads etc); any outside trading with the public being small and ancillary to the main purpose. In order to avoid double counting, only the NET transactions of the plant hire account are included in Ordinary Services current payments under the purpose heading "Other Purposes NEC" (Statement Nos. 7 to 9). A surplus (ie negative current payment) arises from an apparent overcharging of the functional expenditures for plant use and a deficit (ie positive current payment) from an undercharging for plant use. (Where depreciation on plant has been charged to plant hire accounts, as in New South Wales and South Australia, it is also excluded from Ordinary Services payments in line with the general treatment of depreciation outlined under 4 below).

Because of the variations in accounting treatments between councils, GROSS current transactions of plant hire accounts are also shown in Statement No. 16 so that users can as far as possible assess the significance of inconsistencies in treatments.

4 DEPRECIATION in respect of fixed assets is normally charged in the local government accounts for TRADING ACTIVITIES (see also comments above regarding plant hire) and this charge is brought into the statements as a trading working expense (Statement No. 10) and also as a source of capital funds (Statement No. 11).

Except in New South Wales and South Australia, depreciation is not charged in the Ordinary Services accounts of local authorities. The figures in the relevant outlay Statements (Nos. 7,8,9) reflect this practice and, in respect of the authorities in New South Wales and South Australia, any depreciation charged to Ordinary Services expenditures has been EXCLUDED to make them comparable with the other States.

5 CONSTRUCTION AND MAINTENANCE OF ROADS AND BRIDGES. Local governments perform work on roads and bridges for which they are financially responsible. In many cases they also undertake work on roads, which are the financial responsibility of State road authorities, for which they are reimbursed. Expenditure and reimbursements received in respect of this work are reflected in the payments statements (Nos. 7,8,9) and the receipts statements (Nos. 5,6), respectively.

The recording of transactions relating to roadworks is defined in the National Association of Australian State Road Authorities (NAASRA) publication "Definitions and Accounting Classifications of Revenue and Expenditure" (July 1975) and these definitions are intended to be used by all authorities throughout Australia involved in roadwork. These standards have been used to derive the definitions of construction and maintenance of roads and bridges in the SLGFS statistics: -

CONSTRUCTION transactions are treated as capital payments in the statements and include:-

- a cost of land acquisition and resumption;
- b land clearing and earthworks;
- c laying of pavement base and surface courses;
- d construction or reconstruction and widening of pavements, shoulders and medians;
- e construction or reconstruction of drainage systems (kerbs and gutters, minor culverts, longitudinal drains) to increase the capacity to carry run-off from the road pavement and associated verges;
- f construction of flood control, flood prevention and earthware protective structures related to roadworks;
- g footpaths, vehicular access pavements, landscaping including noise abatement mounds etc, roadside rest areas, parking and information bays; and
- h traffic services, including the installation of traffic lights, signs, railway crossings, safety fences, initial line markings and guide posts.

MAINTENANCE transactions are treated as current payments in the statements and include:-

- a patching, grading, joint and crack filling and routine road surface operations;
- b resheeting of gravel roads and resealing of sealed roads and minor reconstruction work;
- c roadside and drainage maintenance and repairs, patrol grading and restoration of road shoulders, tree lopping and grass mowing (roadside clearing operations, slashing, mowing verges, and burning are classified to the purpose category "Fire Protection");
- d snow clearing, maintenance of safety barriers, painting of markings, repairing traffic lights, footpaths, kerbs and gutters; and
- e operating or running costs of traffic lights and traffic control facilities.

The above definitions represent a slight modification of the (NAASRA) standards in the following areas:-

- a footpaths - (NAASRA) includes (as construction or maintenance) only those footpaths directly affected by the construction or maintenance of a roadway. The SLGFS statements include all footpaths with roads details except those not adjacent to roadways (eg footpaths in parks);
- b street furniture and bus shelters are classified in the SLGFS statements as "Other Community Amenities" and are not included as roads expenditure, and
- c ferries, wharves and jetties are classified to "Other Transport" in the SLGFS statements.

6 GENERAL PUBLIC SERVICES. These expenses are classified as Ordinary Services current payments for goods services and land (Statement Nos. 7 and 8) except where they have been costed to capital projects or to current payments of trading activities.

General Public Services includes only those expenses relating to council members, executive staff and general office (including council chamber expenses) - ie "head office" type expenses only - and are shown net of recoveries from trading activities and outside bodies. These expenses are not allocated over the other purpose headings because there is no universally accepted basis for allocation and therefore it is not possible to obtain comparable statistics on an "allocated" basis. Specifically the following major items are included in this category:-

- . council members' allowances and expenses, including travel and election expenses;
- . salaries and travel expenses of town (shire) clerks, deputy clerks and accountants and general office staff;
- . general office services - rental and maintenance of buildings
 - lighting and heating
 - printing and stationery
 - postage and telegrams
 - telephone charges
 - payroll and cash delivery service
 - advertising
 - office equipment
 - data processing
 - bank charges
 - valuation and audit fees;
- . legal costs (other than those directly attributable to specific functions);
- . subscriptions to Local Government Associations;
- . bad debts written off; and
- . insurance (members' accident, fidelity, professional indemnity, miscellaneous) and government superannuation benefits; and
- . other financial and fiscal affairs.

7 OVERHEADS

Ideally, to produce comparable functional expenditure data between individual LGA's, all relevant overheads should be allocated (except where it is grossly illogical or arbitrary) to each purpose category using a standard rate of on-cost for all LGA's.

However, there is no standard method used in the allocation of overheads in individual LGA's at present due to the structure of and lack of detail in the accounts in LGA's throughout Australia.

The ABS will continue to cooperate with the relevant Local Government Accounting Review Committees in each State to achieve standardised treatment of overheads to obtain greater statistical comparability between local government authorities throughout Australia.

The current treatment of overheads for SLGFS is:

a Where some overheads may be apportioned to functions and the remainder treated as unallocated (data will be shown partly in appropriate functions and partly under the SLGFS purpose category "Unclassified-Other"). States where this occurs are:

New South Wales

In this State from 1980 onwards, most LGAs have allocated overheads to functions using a variety of full or partial allocation methods.

Victoria

In this State some LGA's allocate overheads to functions, others allocate for roads only while others do not allocate at all.

Queensland

In this State most small LGA's do not allocate overheads to functions. The larger LGA's use a variety of full or partial allocation methods.

b Where overheads are all or mainly allocated to functional expenditures (this type of data will not be shown under the purpose category "Other Purposes NEC"). The States where this occurs are:

South Australia

Western Australia

Tasmania

For those States mentioned above, where overheads are partly allocated to "Other Purposes NEC", the following expenses are included in this SLGFS category:

i engineering expenses (mainly salaries of engineers and staff, overseers and storekeepers, engineer's office expenses, and public risk insurance) which have not been costed or charged directly to other accounts or recovered by an oncost charge to outside bodies. These expenses relate to supervisory activities of engineering staff which cannot be allocated to specific projects (individual road jobs, parks, buildings, water or sewerage construction projects etc); and

ii employment related expenses to the extent to which they have not been costed or charged directly to other accounts or recovered by an oncost charge to outside bodies. The major types of expenses in this category are - payroll tax, long service leave (lump sum payment or amount accrued), sick and holiday pay, workers' compensation insurance, and compensation on dismissal or retirement.

8 JOINT ACTIVITIES (LIBRARIES ETC). Where councils engage in joint (or regional) activities (other than County Councils) the following treatment is used in the SLGFS Statements:

. the total expenditure relating to the joint service is shown in the analysis of the main local government authority operating the joint service against the appropriate purpose category (e.g. "Libraries") in Statement No. 8;

. the contribution by the main operating authority to the joint service can only be derived because it represents the difference between the total payments on the joint service (in Statements Nos. 7 and 8) and the total monies received from other participating authorities (treated as reimbursements received) in respect of the joint service (in Statements Nos. 5 and 6);

. in the analyses of the other participating authorities the contributions paid to the joint service are shown as "Payments for Goods Services and Land - Current-Other" in Statement No. 7 with a functional dissection provided in Statement No. 8; and

. in order to eliminate duplication that would arise through combining income and payment figures for the participating authorities (or aggregating all authorities to derive State totals) it is necessary to offset monies received (treated as reimbursements received) by the main operating authority against expenditure (on libraries etc) as is done in Statement No. 9 (item 08 column ix).

LOCAL AUTHORITY CODES ALLOCATION

The codes allocated to local authorities in the SLGFS are similar to those used for AMIS. The first digit of the code refers to the State identifier and the following three digits are the authority identifier within each State. Code '999' is used for State totals (eg 1999). County Councils in NSW are denoted by a "9" as the second digit after the state code, followed by the 2 digit authority identifier (eg 1903).

A new identifier is created when functions and/or activities of a local government authority change so much that the authority is effectively a new entity. If the change occurs within an accounting (reference) period the details for the 'old' and 'new' authority are combined where possible and are shown under the new authority using a '700' series code.

The letter following the name of the local government indicates its status. In New South Wales an LGA may be a city (C), a municipality (M), a shire (S) or a County Council (CC); in Victoria a city (C), a borough (B), a town (T) or a shire (S); in Queensland a city (C), a town (T) or a shire (S); in South Australia a city (C), a municipality (M) or a district council (DC); in Western Australia a city (C), a town (T) or a shire (S); in Tasmania a city (C) or a municipality (M) and the Northern Territory a city (C) or a Town (T). Wodonga is recognised as a rural city (RC) in Victoria.

INDEX OF LOCAL GOVERNMENT AUTHORITIES
BY STATE FOR 1986-87

New South Wales

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------|
| 1001 | Albury C | 1051 | Deniliquin M |
| 1002 | Armidale C | 1052 | Drummoynne M |
| 1003 | Ashfield M | 1053 | Dubbo C |
| 1004 | Auburn M | 1054 | Dumaresq S |
| 1005 | Ballina S | 1055 | Dungog S |
| 1006 | Balranald S | 1056 | Eurobodalla S |
| 1007 | Bankstown C | 1057 | Evans S |
| 1008 | Barraba S | 1058 | Fairfield C |
| 1009 | Bathurst C | 1059 | Forbes S |
| 1010 | Baulkham Hills S | 1060 | Gilgandra S |
| 1011 | Bega Valley S | 1061 | Glen Innes M |
| 1012 | Bellingen S | 1062 | Gloucester S |
| 1013 | Berrigan S | 1063 | Gosford C |
| 1014 | Bingara S | 1064 | Goulburn C |
| 1015 | Blacktown C | 1065 | Grafton C |
| 1016 | Bland S | 1066 | Great Lakes S |
| 1017 | Blayney S | 1155 | Griffith S |
| 1018 | Blue Mountains C | 1067 | Gundagai S |
| 1019 | Bogan S | 1068 | Gunnedah S |
| 1020 | Bombala S | 1069 | Gunning S |
| 1021 | Boorowa S | 1070 | Guyra S |
| 1022 | Botany M | 1071 | Harden S |
| 1023 | Bourke S | 1072 | Hastings M |
| 1024 | Brewarrina S | 1073 | Hawkesbury S |
| 1025 | Broken Hill C | 1074 | Hay S |
| 1026 | Burwood M | 1075 | Holbrook S |
| 1027 | Byron S | 1076 | Holroyd M |
| 1028 | Cabonne S | 1077 | Hornsby S |
| 1029 | Camden M | 1078 | Hume S |
| 1030 | Campbelltown C | 1079 | Hunters Hill M |
| 1031 | Canterbury M | 1080 | Hurstville M |
| 1032 | Carrathool S | 1081 | Inverell S |
| 1033 | Casino M | 1082 | Jerilderie S |
| 1034 | Central Darling S | 1083 | Junee S |
| 1035 | Cessnock C | 1084 | Kempsey S |
| 1036 | Cobar S | 1085 | Kiama M |
| 1037 | Coffs Harbour S | 1086 | Kogarah M |
| 1038 | Conargo S | 1087 | Ku-ring-gai M |
| 1039 | Concord M | 1088 | Kyogle S |
| 1040 | Coolah S | 1089 | Lachlan S |
| 1041 | Coolamon S | 1090 | Lake Macquarie M |
| 1042 | Cooma - Monaro S | 1091 | Lane Cove M |
| 1043 | Coonabarabran S | 1092 | Leeton S |
| 1044 | Coonamble S | 1093 | Leichhardt M |
| 1045 | Cootamundra S | 1094 | Lismore C |
| 1046 | Copmanhurst S | 1095 | Lithgow Greater C |
| 1047 | Corowa S | 1096 | Liverpool C |
| 1048 | Cowra M | 1097 | Lockhart S |
| 1049 | Crookwell S | 1098 | Maclean S |
| 1050 | Culcairn S | 1099 | Maitland C |

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New South Wales

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------------|
| 1100 | Manilla S | 1151 | Tweed S |
| 1101 | Manly M | 1152 | Ulmarra S |
| 1102 | Marrickville M | 1153 | Uralla S |
| 1103 | Merriwa S | 1154 | Urana S |
| 1104 | Moree Plains S | 1156 | Wagga Wagga C |
| 1105 | Mosman M | 1157 | Wakool S |
| 1106 | Mudgee S | 1158 | Walcha S |
| 1107 | Mulwaree S | 1159 | Walgett S |
| 1108 | Murray S | 1160 | Warren S |
| 1109 | Murrumbidgee S | 1161 | Warringham S |
| 1110 | Murrurundi S | 1162 | Waverley M |
| 1111 | Muswellbrook S | 1163 | Weddin S |
| 1112 | Nambucca S | 1164 | Wellington S |
| 1113 | Narrabri S | 1165 | Wentworth S |
| 1114 | Narrandera S | 1166 | Willoughby M |
| 1115 | Narromine S | 1167 | Windouran S |
| 1116 | Newcastle C | 1168 | Wingecarribee S |
| 1117 | North Sydney M | 1169 | Wollondilly S |
| 1118 | Nundle S | 1170 | Wollongong C |
| 1119 | Nymboida S | 1171 | Woollahra M |
| 1120 | Oberon S | 1172 | Wyong S |
| 1121 | Orange C | 1173 | Yallaroi S |
| 1122 | Parkes S | 1174 | Yarrowlumla S |
| 1123 | Parramatta C | 1175 | Yass S |
| 1124 | Parry S | 1176 | Young S |
| 1125 | Penrith C | 1904 | Blayney CC |
| 1126 | Port Stephens S | 1906 | Castlereagh-Macquarie CC |
| 1127 | Queanbeyan C | 1907 | Central Murray CC |
| 1128 | Quirindi S | 1908 | Central Northern CC |
| 1129 | Randwick M | 1909 | Central Tablelands CC |
| 1130 | Richmond River S | 1910 | Central West CC |
| 1131 | Rockdale M | 1911 | Clarence River CC |
| 1132 | Ryde M | 1912 | Cudgegong CC |
| 1133 | Rylstone S | 1913 | Far North Coast CC |
| 1134 | Scone S | 1914 | Far North Western Slopes CC |
| 1135 | Severn S | 1915 | Gwydir Valley CC |
| 1136 | Shellharbour M | 1917 | Hawkesbury River CC |
| 1137 | Shoalhaven C | 1920 | Illawarra CC |
| 1138 | Singleton S | 1921 | Lachlan Valley CC |
| 1139 | Snowy River S | 1922 | Lower Clarence CC |
| 1141 | Strathfield M | 1924 | Macquarie CC |
| 1142 | Sutherland S | 1926 | Mid Western CC |
| 1765 | Sydney C | 1927 | Monaro CC |
| 1144 | Tallaganda S | 1928 | Murray River CC |
| 1145 | Tamworth C | 1929 | Murrumbidgee CC |
| 1146 | Taree Greater C | 1930 | Namoi Valley CC |
| 1147 | Temora S | 1932 | New England (Abattoir) CC |
| 1148 | Tenterfield S | | |
| 1149 | Tumbarumba S | | |
| 1150 | Tumut S | | |

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New South Wales

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|---|-------------|---|
| 1933 | New England (Electricity Supply) CC | 1950 | Southern Riverina CC |
| 1934 | New England Tablelands CC | 1951 | Southern Tablelands CC |
| 1935 | Northern Riverina CC | 1952 | South West Slopes CC |
| 1936 | Northern Rivers CC | 1954 | Sydney CC |
| 1937 | North West CC | 1955 | Tumut River CC |
| 1938 | Ophir CC | 1956 | Ulan CC |
| 1940 | Oxley CC | 1958 | Upper Macquarie CC |
| 1941 | Peel-Cunningham CC | 1900 | State Sub-total (Municipalities and Shires) |
| 1943 | Prospect CC | 1990 | State Sub-total (county Councils) |
| 1944 | Richmond River CC | | |
| 1945 | Rous CC | | |
| 1948 | Shortland CC | | |
| 1949 | Southern Mitchell CC | | |

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Victoria

| IGA CODE | LOCAL GOVERNMENT AREA | IGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------------|
| 2001 | Alberton S | 2051 | Cranbourne S |
| 2002 | Alexandra S | 2052 | Creswick S |
| 2003 | Altona C | 2053 | Croydon C |
| 2004 | Arapiles S | 2054 | Dandenong C |
| 2005 | Ararat C | 2055 | Daylesford and Glenlyon S |
| 2006 | Ararat S | | |
| 2007 | Avoca S | 2056 | Deakin S |
| 2008 | Avon S | 2057 | Diamond Valley S |
| 2009 | Bacchus Marsh S | 2058 | Dimboola S |
| 2010 | Bairnsdale S | 2059 | Donald S |
| 2011 | Bairnsdale T | 2060 | Doncaster and Templestowe C |
| 2012 | Ballaarat C | | |
| 2013 | Ballan S | 2061 | Dundas S |
| 2014 | Ballarat S | 2062 | Dunmunkle S |
| 2015 | Bannockburn S | 2063 | Eaglehawk B |
| 2016 | Barrabool S | 2064 | East Loddon S |
| 2017 | Bass S | 2065 | Echuca C |
| 2018 | Beechworth S | 2066 | Eltham S |
| 2019 | Belfast S | 2067 | Essendon C |
| 2020 | Bellarine S | 2068 | Euroa S |
| 2021 | Benalla C | 2069 | Fitzroy C |
| 2022 | Benalla S | 2070 | Flinders S |
| 2023 | Bendigo C | 2071 | Footscray C |
| 2024 | Berwick C | 2072 | Frankston C |
| 2025 | Bet Bet S | 2073 | Geelong C |
| 2026 | Birchip S | 2074 | Geelong West C |
| 2027 | Box Hill C | 2075 | Gisborne S |
| 2028 | Bright S | 2076 | Glenelg S |
| 2029 | Brighton C | 2077 | Gordon S |
| 2030 | Broadford S | 2078 | Goulburn S |
| 2031 | Broadmeadows C | 2079 | Grenville S |
| 2032 | Brunswick C | 2080 | Hamilton C |
| 2033 | Bulla S | 2081 | Hampden S |
| 2034 | Buln Buln S | 2082 | Hastings S |
| 2035 | Bungaree S | 2083 | Hawthorn C |
| 2036 | Buninyong S | 2084 | Healesville S |
| 2037 | Camberwell C | 2085 | Heidelberg C |
| 2038 | Camperdown T | 2086 | Heytesbury S |
| 2039 | Castlemaine C | 2087 | Horsham C |
| 2040 | Caulfield C | 2088 | Huntly S |
| 2041 | Charlton S | 2089 | Kaniva S |
| 2042 | Chelsea C | 2090 | Kara Kara S |
| 2043 | Chiltern S | 2091 | Karkarooc S |
| 2044 | Cobram S | 2092 | Keilor C |
| 2045 | Coburg C | 2093 | Kerang B |
| 2046 | Cohuna S | 2094 | Kerang S |
| 2047 | Colac C | 2095 | Kew C |
| 2048 | Colac S | 2096 | Kilmore S |
| 2049 | Collingwood C | 2097 | Knox C |
| 2050 | Corio S | 2099 | Korong S |

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Victoria (Continued)

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------|
| 2100 | Korumburra S | 2150 | Preston C |
| 2101 | Kowree S | 2151 | Pyalong S |
| 2102 | Kyabram T | 2152 | Queenscliffe B |
| 2103 | Kyneton S | 2153 | Richmond C |
| 2104 | Leigh S | 2154 | Ringwood C |
| 2105 | Lexton S | 2155 | Ripon S |
| 2106 | Lillydale S | 2156 | Rochester S |
| 2107 | Lowan S | 2157 | Rodney S |
| 2108 | McIvor S | 2158 | Romsey S |
| 2109 | Maffra S | 2159 | Rosedale S |
| 2110 | Maldon S | 2160 | Rutherglen S |
| 2111 | Malvern C | 2161 | St Arnaud T |
| 2112 | Mansfield S | 2162 | St Kilda C |
| 2113 | Marong S | 2163 | Sale C |
| 2114 | Maryborough C | 2164 | Sandringham C |
| 2115 | Melbourne C | 2165 | Sebastopol B |
| 2116 | Melton S | 2166 | Seymour S |
| 2117 | Metcalfe S | 2167 | Shepparton C |
| 2118 | Mildura C | 2168 | Shepparton S |
| 2119 | Mildura S | 2169 | Sherbrooke S |
| 2120 | Minhamite S | 2170 | South Barwon C |
| 2121 | Mirboo S | 2171 | South Gippsland S |
| 2122 | Moe C | 2172 | South Melbourne C |
| 2123 | Moorabbin C | 2173 | Springvale C |
| 2124 | Mordialloc C | 2174 | Stawell S |
| 2125 | Mornington S | 2175 | Stawell T |
| 2126 | Mortlake S | 2176 | Strathfieldsaye S |
| 2127 | Morwell S | 2177 | Sunshine C |
| 2128 | Mount Rouse S | 2178 | Swan Hill C |
| 2129 | Myrtleford S | 2179 | Swan Hill S |
| 2130 | Narracan S | 2180 | Talbot and Clunes S |
| 2131 | Nathalia S | 2181 | Tallangatta S |
| 2132 | Newham and Woodend S | 2182 | Tambo S |
| 2133 | Newstead S | 2183 | Traralgon C |
| 2134 | Newtown C | 2184 | Traralgon S |
| 2135 | Northcote C | 2185 | Tullaroop S |
| 2136 | Numurkah S | 2186 | Tungamah S |
| 2137 | Nunawading C | 2187 | Upper Murray S |
| 2138 | Oakleigh C | 2188 | Upper Yarra S |
| 2139 | Omeo S | 2189 | Violet Town S |
| 2140 | Orbost S | 2190 | Walpeup S |
| 2141 | Otway S | 2191 | Wangaratta C |
| 2142 | Oxley S | 2192 | Wangaratta S |
| 2143 | Pakenham S | 2193 | Wannon S |
| 2144 | Phillip Island S | 2194 | Waranga S |
| 2145 | Port Fairy B | 2195 | Warracknabeal S |
| 2146 | Port Melbourne C | 2196 | Warragul S |
| 2147 | Portland S | 2197 | Warrnambool C |
| 2148 | Portland C | 2198 | Warrnambool S |
| 2149 | Prahran C | 2199 | Waverley C |

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Victoria (Continued)

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------|
| 2200 | Werribee C | 2207 | Woorayl S |
| 2201 | Whittlesea S | 2208 | Wycheproof S |
| 2202 | Williamstown C | 2209 | Yackandandah S |
| 2203 | Wimmera S | 2211 | Yarrawonga S |
| 2204 | Winchelsea S | 2212 | Yea S |
| 2205 | Wodonga (Rural City) | | |
| 2206 | Wonthaggi B | | |

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Queensland

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------|
| 3001 | Albert S | 3221 | Fitzroy S |
| 3002 | Allora S | 3222 | Flinders S |
| 3003 | Aramac S | 3223 | Gatton S |
| 3004 | Atherton S | 3224 | Gayndah S |
| 3005 | Aurukun S | 3225 | Gladstone C |
| 3007 | Balonne S | 3226 | Glengallan S |
| 3008 | Banana S | | |
| 3009 | Barcaldine S | 3227 | Gold Coast C |
| 3010 | Barcoo S | 3228 | Gooburrum S |
| 3011 | Bauhinia S | 3229 | Goondiwindi T |
| 3012 | Beaudesert S | 3230 | Gympie C |
| 3013 | Belyando S | 3231 | Herberton S |
| 3014 | Bendemere S | 3232 | Hervey Bay C |
| 3015 | Biggenden S | 3233 | Hinchinbrook S |
| 3016 | Blackall S | 3234 | Ilfracombe S |
| 3017 | Boonah S | 3235 | Inglewood S |
| 3018 | Booringa S | 3236 | Ipswich C |
| 3019 | Boulia S | 3237 | Isis S |
| 3020 | Bowen S | 3238 | Isisford S |
| 3021 | Brisbane C | 3239 | Jericho S |
| 3193 | Broadsound S | 3240 | Johnstone S |
| 3194 | Bulloo S | 3241 | Jondaryan S |
| 3195 | Bundaberg C | 3242 | Kilcoy S |
| 3196 | Bungil S | 3243 | Kilkivan S |
| 3006 | Burdekin S | 3244 | Kingaroy S |
| 3197 | Burke S | 3245 | Kolan S |
| 3198 | Caboolture S | 3246 | Laidley S |
| 3199 | Cairns C | 3248 | Livingstone S |
| 3200 | Calliope S | 3249 | Logan C |
| 3247 | Caloundra C | 3250 | Longreach S |
| 3201 | Cambooya S | 3251 | Mackay C |
| 3202 | Cardwell S | 3252 | McKinlay S |
| 3203 | Carpentaria S | 3253 | Mareeba S |
| 3204 | Charters Towers C | 3254 | Maroochy S |
| 3205 | Chinchilla S | 3255 | Maryborough C |
| 3206 | Clifton S | 3256 | Millmerran S |
| 3207 | Cloncurry S | 3257 | Mirani S |
| 3208 | Cook S | 3258 | Miriam Vale S |
| 3209 | Crows Nest S | 3259 | Monto S |
| 3210 | Croydon S | 3260 | Moreton S |
| 3211 | Dalby T | 3261 | Mornington S |
| 3212 | Dalrymple S | 3262 | Mount Isa C |
| 3213 | Diamantina S | 3263 | Mount Morgan S |
| 3214 | Douglas S | 3264 | Mulgrave S |
| 3215 | Duaringa S | 3265 | Mundubbera S |
| 3216 | Eacham S | 3266 | Murgon S |
| 3217 | Eidsvold S | 3267 | Murilla S |
| 3218 | Emerald S | 3268 | Murweh S |
| 3219 | Esk S | 3269 | Nanango S |
| 3220 | Etheridge S | 3270 | Nebo S |

NB LGA 021 represents aggregation of Brisbane suburbs (ie Census LGA codes 021 to 192)

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Queensland (Continued)

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------|
| 3271 | Noosa S | 3289 | Tambo S |
| 3272 | Paroo S | 3290 | Tara S |
| 3273 | Peak Downs S | 3291 | Taroom S |
| 3274 | Perry S | 3292 | Thuringowa C |
| 3275 | Pine Rivers S | 3293 | Tiaro S |
| 3276 | Pioneer S | 3294 | Toowoomba C |
| 3277 | Pittsworth S | 3295 | Torres S |
| 3278 | Proserpine S | 3296 | Townsville C |
| 3279 | Quilpie S | 3297 | Waggamba S |
| 3280 | Redcliffe C | 3298 | Wambo S |
| 3281 | Redland S | 3299 | Warroo S |
| 3282 | Richmond S | 3300 | Warwick C |
| 3283 | Rockhampton C | 3302 | Widgee S |
| 3284 | Roma T | 3303 | Winton S |
| 3285 | Rosalie S | 3304 | Wondai S |
| 3286 | Rosenthal S | 3305 | Woocoo S |
| 3287 | Sarina S | 3306 | Woongarra S |
| 3288 | Stanthorpe S | | |

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South Australia

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|-------------------------------|-------------|------------------------------|
| 4001 | Adelaide C | 4048 | Lameroo DC |
| 4002 | Angaston DC | 4049 | Laura DC |
| 4004 | Barmera DC | 4050 | Le Hunte DC |
| 4005 | Barossa DC | 4051 | Light DC |
| 4006 | Beachport DC | 4052 | Lincoln DC |
| 4007 | Berri DC | 4053 | Loxton DC |
| 4008 | Blyth DC | 4054 | Lucindale DC |
| 4009 | Brighton C | 4055 | Mallala DC |
| 4010 | Browns Well DC | 4056 | Mannum DC |
| 4011 | Burnside C | 4057 | Marion C |
| 4012 | Burra Burra DC | 4059 | Meningie DC |
| 4013 | Bute DC | 4060 | Millicent DC |
| 4014 | Campbelltown C | 4061 | Minlaton DC |
| 4015 | Carrieton DC | 4062 | Mitcham C |
| 4016 | Central Yorke Peninsula DC | 4065 | Morgan DC |
| 4017 | Clare DC | 4760 | Mount Barker DC |
| 4018 | Cleve DC | 4067 | Mount Gambier C |
| 4019 | Clinton DC | 4068 | Mount Gambier DC |
| 4901 | Coober Pedy DC | 4069 | Mount Pleasant DC |
| 4020 | Coonallypyn Downs DC | 4070 | Mount Remarkable DC |
| 4021 | Crystal Brook DC | 4071 | Munno Para C |
| 4022 | Dudley DC | 4072 | Murat Bay DC |
| 4023 | East Torrens DC | 4073 | Murray Bridge DC |
| 4024 | Elizabeth C | 4074 | Naracoorte DC |
| 4025 | Elliston DC | 4075 | Naracoorte M |
| 4026 | Enfield C | 4076 | Noarlunga C |
| 4027 | Eudunda DC | 4077 | Onkaparinga DC |
| 4028 | Franklin Harbour DC | 4078 | Orroroo DC |
| 4029 | Gawler M | 4080 | Paringa DC |
| 4030 | Georgetown DC | 4081 | Payneham C |
| 4031 | Gladstone DC | 4082 | Peake DC |
| 4032 | Glenelg C | 4083 | Penola DC |
| 4033 | Gumeracha DC | 4084 | Peterborough M |
| 4034 | Hallett DC | 4085 | Peterborough DC |
| 4750 | Happy Valley C | 4086 | Pinnaroo DC |
| 4035 | Hawker DC | 4087 | Pirie DC |
| 4036 | Henley and Grange C | 4088 | Port Adelaide C |
| 4037 | Hindmarsh M | 4089 | Port Augusta C |
| 4038 | Jamestown M | 4090 | Port Broughton DC |
| 4039 | Jamestown DC | 4091 | Port Elliot and Goolwa DC |
| 4041 | Kanyaka - Quorn DC | 4092 | Port Lincoln C |
| 4042 | Kapunda DC | 4093 | Port MacDonnell DC |
| 4043 | Karoonda - East Murray DC | 4094 | Port Pirie C |
| 4044 | Kensington and Norwood C | 4096 | Prospect C |
| 4045 | Kimba DC | 4097 | Redhill DC |
| 4046 | Kingscote DC | 4098 | Renmark M |
| 4047 | Lacepede DC | 4099 | Ridley DC |
| | | 4100 | Riverton DC |
| | | 4101 | Robe DC |

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South Australia (Continued)

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|------------------------------|-------------|------------------------------|
| 4102 | Robertstown DC | 4120 | Walkerville M |
| 4103 | Saddleworth and Auburn DC | 4121 | Walleroo M |
| 4104 | St Peters M | 4122 | Warooka DC |
| 4105 | Salisbury C | 4123 | West Torrens C |
| 4106 | Snowtown DC | 4124 | Whyalla C |
| 4107 | Spalding DC | 4125 | Willunga DC |
| 4108 | Stirling DC | 4126 | Woodville C |
| 4775 | Strathalbyn DC | 4127 | Yankalilla DC |
| 4110 | Streaky Bay DC | 4128 | Yorketown DC |
| 4111 | Tanunda DC | 710 | Blyth and Snowtown DC |
| 4112 | Tatiara DC | 720 | Central York Peninsula DC |
| 4113 | Tea Tree Gully C | 4765 | Northern Yorke Peninsula |
| 4114 | Thebarton M | 4770 | Rocky River DC |
| 4115 | Truro DC | 4780 | Roxby Downs M |
| 4116 | Tumby Bay DC | 4790 | Wakefield Plains DC |
| 4117 | Unley C | 4750 | Happy Valley DC |
| 4118 | Victor Harbor DC | | |
| 4119 | Waikerie DC | | |

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Western Australia

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|------------------------------|-------------|--------------------------|
| 5001 | Albany S | 5047 | Exmouth S |
| 5002 | Albany T | 5048 | Fremantle C |
| 5003 | Armadale C | 5049 | Geraldton C |
| 5004 | Augusta-Margaret River S | 5050 | Gingin S |
| 5005 | Bassendean T | 5705 | Gnowangerup S |
| 5006 | Bayswater C | 5052 | Goomalling S |
| 5007 | Belmont C | 5053 | Gosnells C |
| 5008 | Beverley S | 5054 | Greenough S |
| 5009 | Boddington S | 5055 | Halls Creek S |
| 5010 | Boulder S | 5056 | Harvey S |
| 5011 | Boyup Brook S | 5057 | Irwin S |
| 5012 | Bridgetown- Greenbushes S | 5710 | Jerramungup S |
| 5013 | Brookton S | 5058 | Kalamunda S |
| 5014 | Broome S | 5059 | Kalgoorlie T |
| 5015 | Broomehill S | 5060 | Katanning S |
| 5016 | Bruce Rock S | 5061 | Kellerberrin S |
| 5017 | Bunbury C | 5062 | Kent S |
| 5018 | Busselton S | 5063 | Kojonup S |
| 5019 | Canning C | 5064 | Kondinin S |
| 5020 | Capel S | 5065 | Koorda S |
| 5021 | Carnamah S | 5066 | Kulin S |
| 5022 | Carnarvon S | 5067 | Kwinana T |
| 5023 | Chapman Valley S | 5068 | Lake Grace S |
| 5024 | Chittering S | 5069 | Laverton S |
| 5025 | Claremont T | 5070 | Leonora S |
| 5026 | Cockburn C | 5071 | Mandurah T |
| 5027 | Collie S | 5072 | Manjimup S |
| 5028 | Coolgardie S | 5073 | Meekatharra S |
| 5029 | Coorow S | 5074 | Melville C |
| 5030 | Corrigin S | 5075 | Menzies S |
| 5031 | Cottesloe T | 5076 | Merredin S |
| 5032 | Cranbrook S | 5077 | Mingenew S |
| 5033 | Cuballing S | 5078 | Moora S |
| 5034 | Cue S | 5079 | Morawa S |
| 5035 | Cunderdin S | 5080 | Mosman Park T |
| 5036 | Dalwallinu S | 5081 | Mount Magnet S |
| 5037 | Dandaragan S | 5082 | Mount Marshall S |
| 5038 | Dardanup S | 5083 | Mukinbudin S |
| 5039 | Denmark S | 5084 | Mullewa S |
| 5126 | Derby-West Kimberley S | 5085 | Mundaring S |
| 5040 | Donnybrook-Balingup S | 5086 | Murchison S |
| 5041 | Dowerin S | 5087 | Murray S |
| 5042 | Dumbleyung S | 5088 | Nannup S |
| 5043 | Dundas S | 5089 | Narembene S |
| 5044 | East Fremantle T | 5090 | Narrogin S |
| 5045 | East Pilbara S | 5091 | Narrogin T |
| 5046 | Esperance S | 5092 | Nedlands C |
| | | 5093 | Northam S |
| | | 5094 | Northam T |
| | | 5095 | Northampton S |

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Western Australia (Continued)

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|-----------------------------|-------------|-----------------------------|
| 5096 | Nungarin S | 5118 | Trayning S |
| 5097 | Peppermint Grove S | 5119 | Upper Gascoyne S |
| 5098 | Perenjori S | 5120 | Victoria Plains S |
| 5099 | Perth C | 5121 | Wagin S |
| 5100 | Pingelly S | 5122 | Wandering S |
| 5101 | Plantagenet S | 5123 | Wanneroo C |
| 5102 | Port Hedland S | 5124 | Warooka S |
| 5103 | Quairading S | 5125 | West Arthur S |
| 5104 | Ravensthorpe S | 5127 | Ashburton S |
| 5105 | Rockingham S | 5128 | Westonia S |
| 5106 | Roebourne S | 5129 | Wickepin S |
| 5107 | Sandstone S | 5130 | Williams S |
| 5108 | Serpentine- Jarrahdale S | 5131 | Wiluna S |
| 5109 | Shark Bay S | 5132 | Wongan-Ballidu S |
| 5110 | South Perth C | 5133 | Woodanilling S |
| 5111 | Stirling C | 5134 | Wyalkatchem S |
| 5112 | Subiaco C | 5135 | Wyndham-East Kimberley S |
| 5113 | Swan S | 5136 | Yalgoo S |
| 5114 | Tambellup S | 5137 | Yilgarn S |
| 5115 | Tammin S | 5138 | York S |
| 5116 | Three Springs S | | |
| 5117 | Toodyay S | | |

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Tasmania

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|--------------------------|
| 6001 | Beaconsfield M | 6026 | Latrobe M |
| 6002 | Bothwell M | 6027 | Launceston C |
| 6003 | Brighton M | 6029 | Longford M |
| 6004 | Bruny M | 6135 | Lyell |
| 6005 | Burnie M | 6030 | New Norfolk M |
| 6006 | Campbell Town M | 6031 | Oatlands M |
| 6007 | Circular Head M | 6032 | Penguin M |
| 6008 | Clarence M | 6033 | Port Cygnet M |
| 6009 | Deloraine M | 6034 | Portland M |
| 6010 | Devonport M | 6036 | Richmond M |
| 6011 | Esperance M | 6037 | Ringarooma M |
| 6012 | Evandale M | 6038 | Ross M |
| 6013 | Fingal M | 6040 | Scottsdale M |
| 6014 | Flinders M | 6041 | Sorell M |
| 6015 | George Town M | 6042 | Spring Bay M |
| 6016 | Glamorgan M | 6043 | Strahan M |
| 6017 | Glenorchy C | 6044 | Tasman M |
| 6019 | Green Ponds M | 6045 | Ulverstone M |
| 6020 | Hamilton M | 6046 | Waratah M |
| 6021 | Hobart C | 6047 | Westbury M |
| 6022 | Huon M | 6048 | Wynyard M |
| 6023 | Kentish M | 6049 | Zeehan M |
| 6024 | Kingborough M | | |
| 6025 | King Island M | | |

INDEX OF LOCAL GOVERNMENT AUTHORITIES
BY STATE FOR 1986-87

Northern Territory

| LGA CODE | LOCAL GOVERNMENT AREA | LGA CODE | LOCAL GOVERNMENT AREA |
|-------------|--------------------------|-------------|-----------------------------|
| 7001 | Alice Springs M | | |
| 7020 | Darwin C | 7060 | Palmerston Town Council |
| 7040 | Katherine M | | |
| 7070 | Tennant Creek M | 7050 | Litchfield Shire Council |
| 7030 | Jabiru Town Council | | |

APPENDIX A - STANDARD STATEMENTS

The following statements 1 to 16 show the detailed information available on microfiche for each local government authority in Australia and for the State totals. A brief description of the statements is given in the section "Standard Output".

Also shown are the Standard Output Codes (SOC) used to tabulate the data cells in the standard statements. Data made available on magnetic tape is identified by means of these codes - see also Appendix B.

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STATEMENT 1 - POPULATION 101
30 JUNE 19

STATEMENT 2 - AREA (HECTARES) 201
30 JUNE 19

STATEMENT 3 - PROPERTIES AND VALUATIONS

| TYPE OF VALUATION | NUMBER | ALL RATEABLE PROPERTIES VALUATIONS USED IN CURRENT YR (\$'000) | YEAR OF VALUATION |
|----------------------------------|--------|--|----------------------|
| UNIMPROVED VALUE (UCV/UV) | 301 | 401 | 501 |
| SITE OR LAND VALUE (SV/LV) | 302 | 402 | 502 |
| NET ANNUAL VALUE (AUV/AV/NA/GRV) | 303 | 403 | 503 |
| CAPITAL VALUE (CV) | 304 | 404 | 504 |
| TOTAL | 309 | | |

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STATEMENT 4 - ORDINARY SERVICES RATES ANALYSIS (\$'000)

| | RATES (INCLUDING PENALTIES) |
|--|-----------------------------------|
| ARREARS AT BEGINNING OF YEAR | 701 |
| GROSS RATES LEVIED OR DEMANDED DUR. YR | 702 |
| LESS - | |
| DISCOUNTS | 703 |
| REMISSIONS ETC - PENSIONER RATES | 704 |
| - OTHER RATES | 705 |
| PLUS - | |
| GOVT SUBS RECD - PENSIONER RATES | 706 |
| - OTHER RATES | 707 |
| PENALTIES CHARGED ON OVERDUE RATES | 708 |
| TOTAL ACCRUED DURING YEAR | 709 |
| TOTAL RECEIVABLE | 710 |
| LESS CASH COLLECTIONS | 711 |
| ARREARS AT END OF YEAR | 749 |

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STATEMENT 5 - ORDINARY SERVICES - REVENUE & LOAN RECEIPTS (\$'000)

SOURCE OF REVENUE

| | |
|--|-----|
| RATES (INCLUDING PENALTIES) | 801 |
| EX GRATIA RECEIPTS (NON-RATE PROPS) | 802 |
| BUILDING FEES, ETC | 803 |
| PARKING FINES | 804 |
| DOG REGISTRATION | 805 |
| OTHER FEES, LICENCES AND FINES | 806 |
| HOUSEHOLD GARBAGE CHARGES | 807 |
| OTHER CHARGES | 808 |
| INTEREST RECEIVED | 809 |
| REPAYMENT OF ADVANCES RECEIVED | 810 |
| SALE OF LAND & SECONDHAND FIXED ASSTS | 811 |
| TRANSFERS FROM TRADING ACTIVITIES | 812 |
| GOVT GRANTS - GENERAL PURPOSE | 813 |
| TOTAL UNTIED REVENUE | 819 |
| GOVT GRANTS - SPECIFIC - CAPITAL | 821 |
| - CURRENT | 822 |
| CONTRIBUTIONS AND DONATIONS RECEIVED REIMB | 823 |
| REIMB RECD - CONST. ROADS & BRIDGES | 824 |
| - MAINT. ROADS & BRIDGES | 825 |
| - OTHER | 826 |
| TOTAL TIED REVENUE | 839 |
| TOTAL REVENUE | 849 |

SOURCE OF LOAN RECEIPTS

| | |
|-----------------------------------|-----|
| COMMONWEALTH AND STATE GOVERNMENT | 851 |
| OTHER LENDERS | 852 |
| TOTAL LOAN RECEIPTS | 859 |

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STATEMENT 6 - ORDINARY SERVICES REVENUE - SELECTED ITEMS CLASSIFIED BY PURPOSE (\$'000)

| PURPOSE | CHARGES | CONTRIBUTIONS | REIMBURSE- MENTS | SPECIFIC | PURPOSE |
|-------------------------------------|---------|------------------|---------------------|-----------------------|-------------------|
| | | AND DONATIONS | | GOVERNMENT CAPITAL | GRANTS CURRENT |
| GENERAL PUBLIC SERVICE | 901 | 1001 | 1101 | 1201 | 1301 |
| PUBLIC ORDER AND SAFETY | | | | | |
| FIRE PROTECTION | 902 | 1002 | 1102 | 1202 | 1302 |
| ANIMAL CONTROL | 903 | 1003 | 1103 | 1203 | 1303 |
| OTHER PUBLIC ORDER AND SAFETY | 904 | 1004 | 1104 | 1204 | 1304 |
| EDUCATION | | | | | |
| PRESCHOOLS | 905 | 1005 | 1105 | 1205 | 1305 |
| OTHER EDUCATION | 906 | 1006 | 1106 | 1206 | 1306 |
| HEALTH | | | | | |
| INFANTS AND MOTHERS | 907 | 1007 | 1107 | 1207 | 1307 |
| PREVENTIVE SERVICES | 908 | 1008 | 1108 | 1208 | 1308 |
| OTHER HEALTH | 909 | 1009 | 1109 | 1209 | 1309 |
| WELFARE | | | | | |
| FAMILIES AND CHILDREN | 910 | 1010 | 1110 | 1210 | 1310 |
| AGED AND DISABLED | 911 | 1011 | 1111 | 1211 | 1311 |
| OTHER WELFARE | 912 | 1012 | 1112 | 1212 | 1312 |
| HOUSING AND COMMUNITY AMENITIES | | | | | |
| HOUSING | 913 | 1013 | 1113 | 1213 | 1313 |
| SANITATION - HOUSEHOLD GARBAGE | 914 | 1014 | 1114 | 1214 | 1314 |
| - OTHER GARBAGE | 915 | 1015 | 1115 | 1215 | 1315 |
| SEWERAGE | 916 | 1016 | 1116 | 1216 | 1316 |
| URBAN STORMWATER DRAINAGE | 917 | 1017 | 1117 | 1217 | 1317 |
| OTHER PROTECTION OF THE ENVIRONMENT | 918 | 1018 | 1118 | 1218 | 1318 |
| STREET LIGHTING | 928 | 1028 | 1128 | 1228 | 1328 |
| COMMUNITY AND REGIONAL DEVELOPMENT | 919 | 1019 | 1119 | 1219 | 1319 |
| OTHER COMMUNITY AMENITIES | 920 | 1020 | 1120 | 1220 | 1320 |
| RECREATION AND CULTURE | | | | | |
| PUBLIC HALLS, CIVIC CENTRES | 921 | 1021 | 1121 | 1221 | 1321 |
| SWIMMING POOLS AND BEACHES | 922 | 1022 | 1122 | 1222 | 1322 |
| OTHER RECREATION AND SPORT | 923 | 1023 | 1123 | 1223 | 1323 |
| LIBRARIES | 924 | 1024 | 1124 | 1224 | 1324 |
| OTHER CULTURE | 925 | 1025 | 1125 | 1225 | 1325 |
| AGRICULTURE AND FORESTRY | 932 | 1032 | 1132 | 1232 | 1332 |
| BUILDING CONTROL | 934 | 1034 | 1134 | 1234 | 1334 |
| MINING AND MANUFACTURING | 940 | 1040 | 1140 | 1240 | 1340 |

Statement 6 (Cont'd)

| PURPOSE | CHARGES | CONTRIBUTIONS AND DONATIONS | REIMBURSE- MENTS | SPECIFIC PURPOSE | |
|------------------------------------|---------|-----------------------------------|---------------------|-----------------------|-------------------|
| | | | | GOVERNMENT CAPITAL | GRANTS CURRENT |
| TRANSPORT | | | | | |
| CONST. & MAINT. OF ROADS & BRIDGES | 926 | 1026 | 1126 | 1226 | 1326 |
| PARKING | 929 | 1029 | 1129 | 1229 | 1329 |
| ROAD PLANT PURCHASES, ETC | 927 | 1027 | 1127 | 1227 | 1327 |
| AERODROMES | 930 | 1030 | 1130 | 1230 | 1330 |
| OTHER TRANSPORT | 931 | 1031 | 1131 | 1231 | 1331 |
| OTHER ECONOMIC AFFAIRS | | | | | |
| TOURISM & AREA PROMOTION | 933 | 1033 | 1133 | 1233 | 1333 |
| SALEYARDS AND MARKETS | 935 | 1035 | 1135 | 1235 | 1335 |
| OTHER ECONOMIC AFFAIRS NEC | 941 | 1041 | 1141 | 1241 | 1341 |
| NATURAL DISASTER RELIEF | 937 | 1037 | 1137 | 1237 | 1337 |
| OTHER PURPOSES NEC | 942 | 1042 | 1142 | 1242 | 1342 |
| TOTAL | 949 | 1049 | 1149 | 1249 | 1349 |

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STATEMENT 7 - ORDINARY SERVICES - PAYMENTS (\$'000)

| | REVENUE | PAYMENTS FROM - LOANS | TOTAL |
|---|---------|--------------------------|-------|
| PAYMENTS FOR GOODS, SERVICES AND LAND - | | | |
| CAPITAL - NEW FIXED ASSETS | 1401 | 1501 | 1601 |
| - LAND, SECONDHAND FIXED ASSTS | 1402 | 1502 | 1602 |
| CURRENT | 1403 | 1503 | 1603 |
| SUB-TOTAL | 1404 | 1504 | 1604 |
| DEBT CHARGES - INTEREST PAID | 1405 | | 1605 |
| - DEBT REDEMPTION | 1406 | | 1606 |
| GRANTS & LEVIES PAID TO GOVERNMENTS | 1407 | 1507 | 1607 |
| DONATIONS PAID | 1408 | 1508 | 1608 |
| ADVANCES PAID | 1409 | 1509 | 1609 |
| TRANSFERS TO TRADING ACTIVITIES | 1410 | 1510 | 1610 |
| TOTAL | 1419 | 1519 | 1619 |

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STATEMENT 8 - ORDINARY SERVICES - PAYMENTS FOR GOODS, SERVICES AND LAND CLASSIFIED BY PURPOSE ('000)

| PURPOSE | CAPITAL PAYMENTS FROM REVENUE | | | | CAPITAL PAYMENTS FROM LOANS | | | |
|-------------------------------------|-------------------------------|-----------------------|---------|-------|-----------------------------|-----------------------|---------|-------|
| | NEW FIXED ASSETS | LAND & SEC FIXED ASST | CURRENT | TOTAL | NEW FIXED ASSETS | LAND & SEC FIXED ASST | CURRENT | TOTAL |
| GENERAL PUBLIC SERVICES | 1701 | 1801 | 1901 | 2001 | 2101 | 2201 | 2301 | 2401 |
| PUBLIC ORDER AND SAFETY | | | | | | | | |
| FIRE PROTECTION | 1702 | 1802 | 1802 | 2002 | 2102 | 2202 | 2302 | 2402 |
| ANIMAL CONTROL | 1703 | 1803 | 1903 | 2003 | 2103 | 2203 | 2303 | 2403 |
| OTHER PUBLIC ORDER AND SAFETY | 1704 | 1804 | 1904 | 2004 | 2104 | 2204 | 2304 | 2404 |
| EDUCATION | | | | | | | | |
| PRESCHOOLS | 1705 | 1805 | 1905 | 2005 | 2105 | 2205 | 2305 | 2405 |
| OTHER EDUCATION | 1706 | 1806 | 1906 | 2006 | 2106 | 2206 | 2306 | 2406 |
| HEALTH | | | | | | | | |
| INFANTS AND MOTHERS | 1707 | 1807 | 1907 | 2007 | 2107 | 2207 | 2307 | 2407 |
| PREVENTIVE SERVICES | 1708 | 1808 | 1908 | 2008 | 2108 | 2208 | 2308 | 2408 |
| OTHER HEALTH | 1709 | 1809 | 1909 | 2009 | 2109 | 2209 | 2309 | 2409 |
| WELFARE | | | | | | | | |
| FAMILIES AND CHILDREN | 1710 | 1810 | 1910 | 2010 | 2110 | 2210 | 2310 | 2410 |
| AGED AND DISABLED | 1711 | 1811 | 1911 | 2011 | 2111 | 2211 | 2311 | 2411 |
| OTHER WELFARE | 1712 | 1812 | 1912 | 2010 | 2112 | 2212 | 2312 | 2412 |
| HOUSING AND COMMUNITY AMENITIES | | | | | | | | |
| HOUSING | 1713 | 1813 | 1913 | 2013 | 2113 | 2213 | 2313 | 2413 |
| SANITATION | | | | | | | | |
| - HOUSEHOLD GARBAGE | 1714 | 1814 | 1914 | 2014 | 2114 | 2214 | 2314 | 2414 |
| - OTHER GARBAGE | 1715 | 1815 | 1915 | 2015 | 2115 | 2215 | 2315 | 2415 |
| SEWERAGE | 1716 | 1816 | 1916 | 2016 | 2116 | 2216 | 2316 | 2416 |
| URBAN STORMWATER DRAINAGE | 1717 | 1817 | 1917 | 2017 | 2117 | 2217 | 2317 | 2417 |
| OTHER PROTECTION OF THE ENVIRONMENT | 1718 | 1818 | 1918 | 2018 | 2118 | 2218 | 2318 | 2418 |
| STREET LIGHTING | 1728 | 1828 | 1928 | 2028 | 2128 | 2228 | 2328 | 2428 |
| COMMUNITY AND REGIONAL DEVELOPMENT | 1719 | 1819 | 1919 | 2019 | 2119 | 2219 | 2319 | 2419 |
| OTHER COMMUNITY AMENITIES | 1720 | 1820 | 1920 | 2020 | 2120 | 2220 | 2320 | 2420 |

Statement 8 (Cont'd)

| PURPOSE | PAYMENTS FROM REVENUE | | | | PAYMENTS FROM LOANS | | | |
|-----------------------------|-----------------------|-----------------------------|---------|-------|---------------------|-----------------------------|---------|-------|
| | CAPITAL | | | TOTAL | CAPITAL | | | TOTAL |
| | NEW FIXED ASSETS | LAND & SEC FIXED ASST | CURRENT | | NEW FIXED ASSETS | LAND & SEC FIXED ASST | CURRENT | |
| RECREATION AND CULTURE | | | | | | | | |
| PUBLIC HALLS, CIVIC CENTRES | 1721 | 1821 | 1921 | 2021 | 2121 | 2221 | 2321 | 2421 |
| SWIMMING POOLS AND BEACHES | 1722 | 1822 | 1922 | 2022 | 2122 | 2222 | 2321 | 2421 |
| OTHER RECREATION AND SPORT | 1723 | 1823 | 1923 | 2023 | 2123 | 2223 | 2323 | 2423 |
| LIBRARIES | 1724 | 1824 | 1924 | 2024 | 2124 | 2224 | 2324 | 2424 |
| OTHER CULTURE | 1725 | 1825 | 1925 | 2025 | 2125 | 2225 | 2325 | 2425 |
| AGRICULTURE AND FORESTRY | 1732 | 1832 | 1932 | 2023 | 2132 | 2232 | 2332 | 2432 |
| BUILDING CONTROL | 1734 | 1834 | 1934 | 2034 | 2134 | 2234 | 2334 | 2434 |
| MINING AND MANUFACTURING | 1740 | 1840 | 1940 | 2040 | 2140 | 2240 | 2340 | 2440 |
| TRANSPORT | | | | | | | | |
| CONST. & MAINT. OF ROADS | | | | | | | | |
| & BRIDGES | 1726 | 1826 | 1926 | 2026 | 2126 | 2226 | 2326 | 2426 |
| PARKING | 1729 | 1829 | 1929 | 2029 | 2129 | 2229 | 2329 | 2429 |
| ROAD PLANT PURCHASES, ETC | 1727 | 1827 | 1927 | 2027 | 2127 | 2227 | 2327 | 2427 |
| AERODROMES | 1730 | 1830 | 1930 | 2030 | 2130 | 2230 | 2330 | 2430 |
| OTHER TRANSPORT | 1731 | 1831 | 1931 | 2031 | 2131 | 2231 | 2331 | 2431 |
| OTHER ECONOMIC AFFAIRS | | | | | | | | |
| TOURISM & AREA PROMOTION | 1733 | 1833 | 1933 | 2033 | 2133 | 2233 | 2333 | 2433 |
| SALEYARDS AND MARKETS | 1735 | 1835 | 1935 | 2035 | 2135 | 2235 | 2335 | 2435 |
| OTHER ECONOMIC AFFAIRS NEC | 1741 | 1841 | 1941 | 2041 | 2141 | 2241 | 2341 | 2441 |
| NATURAL DISASTER RELIEF | 1737 | 1837 | 1937 | 2037 | 2137 | 2237 | 2337 | 2437 |
| OTHER PURPOSES NEC | 1742 | 1842 | 1942 | 2042 | 2142 | 2242 | 2342 | 2442 |
| TOTAL | 1749 | 1849 | 1949 | 2049 | 2149 | 2249 | 2349 | 2449 |

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STATEMENT 9 - PAYMENTS FROM UNTIED REVENUE (\$'000)

| PURPOSE | ON GOODS | | PAYMENTS FROM REVENUE | | | TRANSFERS TO TRADING ACTIVITIES | TOTAL PAY- MENTS FROM REVENUE |
|--|----------------------|----------------|--|-------------------|--------------------------|--|--|
| | SERVICES AND LAND | DEBT CHARGE | GRANTS AND LEVIES PAID TO GOVTS | DONATIONS PAID | ADVANCES TO PUBLIC | | |
| GENERAL PUBLIC SERVICES | 2501 | 2601 | 2701 | 2801 | 2901 | 3001 | 3101 |
| PUBLIC ORDER AND SAFETY | 2502 | 2602 | 2702 | 2802 | 2902 | 3002 | 3102 |
| EDUCATION | 2503 | 2603 | 2703 | 2803 | 2903 | 3003 | 3103 |
| HEALTH | 2504 | 2604 | 2704 | 2804 | 2904 | 3004 | 3104 |
| WELFARE | 2505 | 2605 | 2705 | 2805 | 2905 | 3005 | 3105 |
| HOUSING AND COMMUNITY AMENITIES | | | | | | | |
| SANITATION - GARBAGE (ALL) | 2506 | 2606 | 2706 | 2806 | 2906 | 3006 | 3106 |
| OTHER | 2507 | 2607 | 2707 | 2807 | 2907 | 3007 | 3107 |
| RECREATION AND CULTURE | | | | | | | |
| LIBRARIES | 2508 | 2608 | 2708 | 2808 | 2908 | 3008 | 3108 |
| OTHER | 2509 | 2609 | 2709 | 2809 | 2909 | 3009 | 3109 |
| TRANSPORT | | | | | | | |
| ROADS & BRIDGES - CONSTRUCTION | 2510 | 2610 | 2710 | 2810 | 2910 | 3010 | 3110 |
| - MAINTENANCE | 2511 | 2611 | 2711 | 2811 | 2911 | 3011 | 3111 |
| ROAD PLANT PURCHASES, ETC | 2512 | 2612 | 2712 | 2812 | 2912 | 3012 | 3112 |
| PARKING, AERODROMES & OTHER | | | | | | | |
| TRANSPORT | 2515 | 2615 | 2715 | 2815 | 2915 | 3015 | 3115 |
| OTHER EC AFF (INC AG, MNG, & CONST) | 2513 | 2613 | 2713 | 2813 | 2913 | 3013 | 3113 |
| OTHER PURPOSES | | | | | | | |
| (INCLUDING NATURAL DISASTER RELIEF) | 2514 | 2614 | 2714 | 2814 | 2914 | 3014 | 3114 |
| TOTAL | 2549 | 2649 | 2749 | 2849 | 2949 | 3049 | 3149 |

Statement 9 (Cont'd)

| | | LESS TIED REVENUE | | | PAYMENTS FROM UNTIED REVENUE |
|--|------------------------------------|--------------------------------|------------------------------------|--------------------------|---------------------------------------|
| | SPECIFIC PURP GRANT RECEIVED | REIMBURSE MENTS RECEIVED | CONTRIB & DONATIONS RECEIVED | TOTAL TIED REVENUE | |
| GENERAL PUBLIC SERVICES | 3201 | 3301 | 3401 | 3501 | 3601 |
| PUBLIC ORDER AND SAFETY | 3202 | 3302 | 3402 | 3502 | 3602 |
| EDUCATION | 3203 | 3303 | 3403 | 3503 | 3603 |
| HEALTH | 3204 | 3304 | 3404 | 3504 | 3604 |
| WELFARE | 3505 | 3305 | 3405 | 3505 | 3605 |
| HOUSING AND COMMUNITY AMENITIES | | | | | |
| SANITATION - GARBAGE (ALL) | 3206 | 3306 | 3406 | 3506 | 3606 |
| OTHER | 3207 | 3307 | 3407 | 3507 | 3607 |
| RECREATION AND CULTURE | | | | | |
| LIBRARIES | 3208 | 3308 | 3408 | 3508 | 3608 |
| OTHER | 3209 | 3309 | 3409 | 3509 | 3609 |
| TRANSPORT | | | | | |
| ROADS & BRIDGES - CONSTRUCTION | 3210 | 3310 | 3410 | 3510 | 3610 |
| - MAINTENANCE | 3211 | 3311 | 3411 | 3511 | 3611 |
| ROAD PLANT PURCHASES, ETC | 3212 | 3312 | 3412 | 3512 | 3612 |
| PARKING, AERODROMES & OTHER | | | | | |
| TRANSPORT | 3215 | 3315 | 3415 | 3515 | 3615 |
| OTHER EC AFF (INC AG, MNG, MFG & CONST) | 3213 | 3313 | 3413 | 3513 | 3613 |
| OTHER PURPOSES (INCLUDING NATURAL DISASTER RELIEF) | 3214 | 3314 | 3414 | 3514 | 3614 |
| TOTAL | 3249 | 3349 | 3449 | 3549 | 3649 |

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STATEMENT 10 - TRADING ACTIVITIES - CURRENT TRANSACTIONS (\$'000)

| INCOME AND PAYMENTS | TRADING ACTIVITY | | | | | | TOTAL |
|--|------------------|------------------|-----------------|----------|-----------|-------|-------|
| | GAS | ELECT- RICITY | WATER SUPPLY | SEWERAGE | ABATTOIRS | OTHER | |
| INCOME | | | | | | | |
| RATES (INCLUDING PENALTIES) | 3701 | 3801 | 3901 | 4001 | 4101 | 4301 | 4401 |
| SALES AND CHARGES | 3702 | 3802 | 3902 | 4002 | 4102 | 4302 | 4402 |
| TOTAL TRADING INCOME | 3703 | 3803 | 3903 | 4003 | 4103 | 4303 | 4403 |
| INTEREST RECEIVED | 3704 | 3804 | 3904 | 4004 | 4104 | 4304 | 4404 |
| GOVERNMENT GRANTS - CURRENT | 3705 | 3805 | 3905 | 4005 | 4105 | 4305 | 4405 |
| TRANSFER FROM ORDINARY SERVICES | 3706 | 3806 | 3906 | 4006 | 4106 | 4306 | 4406 |
| TOTAL INCOME | 3709 | 3809 | 3909 | 4009 | 4109 | 4309 | 4409 |
| CURRENT PAYMENTS | | | | | | | |
| PURCHASE OF GOODS AND SERVICES | 3710 | 3810 | 3910 | 4010 | 4110 | 4310 | 4410 |
| DEPRECIATION | 3712 | 3812 | 3912 | 4012 | 4112 | 4312 | 4412 |
| TRADING WORKING EXPENSES | 3713 | 3813 | 3913 | 4013 | 4113 | 4313 | 4413 |
| INTEREST PAID | 3714 | 3814 | 3914 | 4014 | 4114 | 4314 | 4414 |
| TRANSFERS TO ORDINARY SERVICES | 3715 | 3815 | 3915 | 4015 | 4115 | 4315 | 4415 |
| GRANTS AND LEVIES PAID TO GOVERNMENTS | 3716 | 3816 | 3916 | 4016 | 4116 | 4316 | 4416 |
| TOTAL CURRENT PAYMENTS | 3719 | 3819 | 3919 | 4019 | 4119 | 4319 | 4419 |
| SURPLUS OR DEFICIT (-) | 3729 | 3829 | 3929 | 4029 | 4129 | 4329 | 4429 |

STATEMENT 11 - TRADING ACTIVITIES - CAPITAL TRANSACTIONS (\$'000)

| SOURCE AND USE OF FUNDS | TRADING ACTIVITY | | | | | | TOTAL |
|------------------------------------|------------------|------------------|-----------------|----------|-----------|-------|-------|
| | GAS | ELECT- RICITY | WATER SUPPLY | SEWERAGE | ABATTOIRS | OTHER | |
| SOURCE | | | | | | | |
| LOAN RECEIPTS - COMMONWEALTH & | | | | | | | |
| STATE | 4501 | 4601 | 4701 | 4801 | 4901 | 5001 | 5101 |
| - OTHER LENDERS | 4502 | 4602 | 4702 | 4802 | 4902 | 5002 | 5102 |
| GOVERNMENT GRANTS - CAPITAL | 4503 | 4603 | 4703 | 4803 | 4903 | 5003 | 5103 |
| DEPRECIATION ALLOWANCES | 4504 | 4604 | 4704 | 4804 | 4904 | 5004 | 5104 |
| CONTRIB. AND DONATIONS RECEIVED | 4505 | 4605 | 4705 | 4805 | 4905 | 5005 | 5105 |
| REIMBURSEMENTS RECEIVED | 4506 | 4606 | 4706 | 4806 | 4906 | 5006 | 5106 |
| REPAYMENT OF ADVANCES RECEIVED | 4507 | 4607 | 4707 | 4807 | 4907 | 5007 | 5107 |
| SALE OF LAND, SECONDHAND FIXED | | | | | | | |
| ASSETS | 4508 | 4608 | 4708 | 4808 | 4908 | 5008 | 5108 |
| OTHER (SURPLUS ON CURRENT AC, ETC) | 4509 | 4609 | 4709 | 4809 | 4909 | 5009 | 5109 |
| USE | | | | | | | |
| EXPENDITURE ON NEW FIXED ASSETS | 4521 | 4621 | 4721 | 4821 | 4921 | 5021 | 5121 |
| PURCH. LAND, SECONDHAND FIXED | | | | | | | |
| ASSETS | 4522 | 4622 | 4722 | 4822 | 4922 | 5022 | 5122 |
| INCREASE IN STOCKS | 4523 | 4623 | 4723 | 4823 | 4923 | 5023 | 5123 |
| DEBT REDEMPTION | 4524 | 4624 | 4724 | 4824 | 4924 | 5024 | 5124 |
| ADVANCES PAID | 4525 | 4625 | 4725 | 4825 | 4925 | 5025 | 5125 |
| TOTAL USE OF FUNDS | 4529 | 4629 | 4729 | 4829 | 4929 | 5029 | 5129 |

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STATEMENT 12 - INTEREST (ALL PURPOSES) (\$'000)

| | |
|--------------------------------------|------|
| INTEREST PAID | |
| COMMONWEALTH GOVERNMENT | 5201 |
| STATE GOVERNMENT | 5202 |
| PUBLIC SUBSCRIPTION LOANS | 5203 |
| FINANCIAL INSTITUTIONS | 5204 |
| BANK OVERDRAFT | 5205 |
| OTHER | 5206 |
| TOTAL INTEREST PAID | 5209 |
| INTEREST RECEIVED | |
| COMM. GOVT STOCKS AND BONDS | 5211 |
| SECURITIES OF STATE GOVT AUTHORITIES | 5212 |
| SECURITIES OF LOCAL GOVT AUTHORITIES | 5213 |
| BANKS | 5214 |
| OTHER (INCL SHORT TERM MONEY MARKET) | 5215 |
| TOTAL INTEREST RECEIVED | 5219 |

STATEMENT 13 - LONG TERM DEBT (\$'000)

| SOURCE AND PURPOSE | NEW DEBTS DURING YEAR | DEBT REDEMPTION DURING YEAR | | BALANCE AT END OF YEAR |
|-------------------------|--------------------------------|--------------------------------|-------------------------|------------------------------|
| | | FROM REVENUE | FROM SINK- ING FUNDS | |
| SOURCE (ALL PURPOSES) | | | | |
| LOANS - | | | | |
| COMMONWEALTH GOVERNMENT | 5301 | 5401 | 5501 | 5601 |
| STATE GOVERNMENT | 5302 | 5402 | 5502 | 5602 |
| PUBLIC SUBSCRIPTION | 5303 | 5403 | 5503 | 5603 |
| FINANCIAL INSTITUTIONS | 5304 | 5404 | 5504 | 5604 |
| OTHER | 5305 | 5405 | 5505 | 5605 |
| OTHER LONG TERM DEBT | 5306 | 5406 | 5506 | 5606 |
| TOTAL LONG TERM DEBT | 5309 | 5409 | 5509 | 5609 |
| PURPOSE (ALL SOURCES) | | | | |
| ORDINARY SERVICES | 5310 | 5410 | 5510 | 5610 |
| GAS | 5311 | 5411 | 5511 | 5611 |
| ELECTRICITY | 5312 | 5412 | 5512 | 5612 |
| WATER SUPPLY | 5313 | 5413 | 5513 | 5613 |
| SEWERAGE | 5314 | 5414 | 5514 | 5614 |
| ABATTOIRS | 5315 | 5415 | 5515 | 5615 |
| OTHER | 5316 | 5416 | 5516 | 5616 |
| TOTAL LONG TERM DEBT | 5319 | 5419 | 5519 | 5619 |

DATE RUN

AUSTRALIAN BUREAU OF STATISTICS
STANDARDISED LOCAL GOVERNMENT FINANCE STATISTICS - YEAR ENDING JUNE

PAGE 10

LGA =

STATEMENT 14 - FINANCIAL INVESTMENTS AND BANK BALANCES (\$'000)

| | BALANCE AT END OF YEAR |
|--------------------------------------|------------------------------|
| FINANCIAL INVESTMENTS | |
| COMM. GOVT STOCKS AND BONDS | 5701 |
| SECURITIES OF STATE GOVT AUTHORITIES | 5702 |
| SECURITIES OF LOCAL GOVT AUTHORITIES | 5703 |
| DEPOSITS IN SHORT TERM MONEY MARKET | 5704 |
| ADVANCES TO PUBLIC | 5705 |
| OTHER INVESTMENTS | 5706 |
| SUB-TOTAL | 5709 |
| BANK BALANCES | |
| FIXED DEPOSITS | 5710 |
| CASH ON HAND AND AT BANK | 5711 |
| OVERDRAFT (-) | 5712 |
| SUB-TOTAL | 5713 |
| TOTAL | 5714 |
| SINKING FUND COMPONENT OF TOTAL | 5714 |

STATEMENT 15 - ROADS (KILOMETRES)

| TYPE OF ROAD AT END OF YEAR | LENGTH |
|-----------------------------|--------|
| SEALED | 5801 |
| FORMED AND SURFACED | 5802 |
| FORMED ONLY | 5803 |
| UNFORMED | 5804 |
| TOTAL | 5805 |

STATEMENT 16 - PLANT HIRE - INCOME AND PAYMENTS (\$'000)

| | |
|----------------------------------|------|
| INCOME | |
| CHARGES | 4202 |
| TRANSFERS FROM ORDINARY SERVICES | 4206 |
| PAYMENTS | |
| RUNNING EXPENSES | 4213 |
| DEPRECIATION | 4212 |
| TRANSFERS TO ORDINARY SERVICES | 4215 |
| SURPLUS OR DEFICIT (-) | 4229 |

APPENDIX B: TECHNICAL DESCRIPTION OF THE FILE

1 DATA STRUCTURE

The SLGFS data magnetic tape file consists of unit records, each of which contains a value associated with a Standard Output Code (SOC) (see Appendix A) within a local government authority (LGA). The records are sorted in ascending order of SOC within ascending order of LGA, within ascending order of State/Territory. State totals (LGA code 999) are supplied on the tape.

In addition, each record contains fields for record length (currently fixed at 41 characters) and year to which the data relates.

2 RECORD DESCRIPTION

The size, type and location of the components of each record are described in two ways below:

a COBOL Data Division Entry:

| | | |
|----|-------------------------|-------------|
| 01 | STANDARD-OUTPUT-RECORD. | |
| 03 | RECORD-LENGTH | PIC 9 (04). |
| 03 | COLLECTION-PERIOD | PIC 9 (04). |
| 03 | STATE-CODE | PIC 9 (01). |
| 03 | STANDARD-AREA-CODE | PIC 9 (08). |
| 03 | LOCAL-GOVERNMENT-IDENT | PIC 9 (04). |
| 03 | STANDARD-CP-CODE | PIC 9 (04). |
| 03 | SIGN-INDICATOR | PIC X (01). |
| 03 | ITEM-VALUE | PIC 9 (15). |

b Logical Record Layout:

| Item Name | Location CHARACTERS | | Item Size Char | Alpha /Numeric | Justify | Fill |
|-----------------------------|------------------------|----|----------------------|-------------------|---------|------|
| | From | To | | | | |
| Record Length | 1 | 4 | 4 | N | right | zero |
| Collection Period | 5 | 8 | 4 | N | right | zero |
| State Code | 9 | 9 | 1 | N | right | zero |
| Standard Area Code | 10 | 17 | 8 | N | right | zero |
| Local Government Identifier | 18 | 21 | 4 | N | right | zero |
| Standard OP Code | 22 | 25 | 4 | N | right | zero |
| Sign Indicator | 26 | 26 | 1 | A | right | zero |
| Item Value | 27 | 41 | 15 | N | right | zero |

Note:

i The variable ITEM-VALUE contains the absolute value of the item. That is, for both negative and non-negative items, the value will be represented in the same manner - a numeric field. For negative items, the SIGN-INDICATOR field will contain a minus sign (-) and for non-negative items it will be blank.

ii The variable COLLECTION-PERIOD will represent the different reference periods of the States thus:

```

Year ended 30 June 1980, 1981,..... (QLD, SA, WA, )
TAS, NT)                               )
Year ended 31 December 1979, 1980,..... (NSW)       ) = 80, 81,....
Year ended 30 September 1980, 1981,.....(VIC)       )

```

iii State codes are NSW = 1
VIC = 2
QLD = 3
SA = 4
WA = 5
TAS = 6
NT = 7

iv Values for other variables are contained in Appendix A and section "Local Authority Codes and Boundary Changes".

3 MAGNETIC TAPE FORMATS

All data on magnetic tape will be supplied from the Canberra Office of the ABS and encoded by a FACOM M382 computer. All tapes are to be of standard dimensions (730m x 12.7mm) and use 9 tracks.

a Tape Labelling Conventions

Three labelling options are available:

- i FACOM Standard Label (same as IBM standard label). A label block consists of an 80 character EBCDIC coded fixed format record prefixed as for Australian Standard Labels but with some fields containing different information. However, the contents of the main fields are the same as for ANSI X3.27 labels. For a complete description see Appendix D.
- ii Australian Standard Label (ANSI X3.27-1978 and AS 1068-1971). A label block consists of an 80 character ASCII coded fixed format record prefixed by the characters VOL1, HDR or EOF. For a complete description see Appendix D.
- iii Unlabelled.

Note: All data files labelled and unlabelled will be encoded using either ASCII or EBCDIC Code Sets and will be blocked. The last file of data will be terminated by two consecutive tape marks. Although the ABS can supply unlabelled tapes from the M382 computer, the practice is strongly discouraged.

b Recording Densities

There is only one recording density available, and that is phase encoded 63 RPmm (1600 BPI).

c Code Sets

Two code sets are available.

- i ASCII Code Set (AS1776-1975) which requires a minimum of 7 bits for representation. ABS always writes this code in 8-bit representation with the high order bit set to zero. This code cannot be represented on tapes with FACOM standard labels.
- ii EBCDIC Code Set. ABS always writes this code in 8-bit representation. This code will not be represented on tapes with ANSI labels.

d Block Size

The block size is 2009 characters and is not a user option.

e Provision of Magnetic Tapes (ABS 'For Sale' tapes)

These are 730m x 12.7mm new tapes which are sold by the ABS at commercial retail prices including sales tax. The charge for the magnetic tape is in addition to the charge for any data contained thereon and is a part of the total charge for the supply of ABS data. The current charge is \$18.30 a reel (as at June 1987).

f Initialising Arrangement for Magnetic Tapes

All tapes will be initialised by the ABS under its Tape Management System (TMS). Labelled tapes will be allocated VSN(s) by the ABS and hardcopy of the label details will be supplied to the users.

ABS 'For Sale' tapes - These are available in labelled or unlabelled form. All tapes will be initialised by ABS prior to copying data.

g Summary of Copying Options

Acceptable combinations of copying options are summarised in the following table:

AUSTRALIAN BUREAU OF STATISTICS

SUMMARY OF COPYING OPTIONS FOR MAGNETIC TAPES(a)

| | LABELLING | | | DENSITY | CODE SET | |
|---------------------------------|---------------------------------|------------------------------|-------------|---|--------------------|------|
| | ANSI/ ASCII (b) EBCDIC | 'Standard'/ EBCDIC (c) | No Label | 63 RPmm (1600 BPI) Labelled by ABS | (phase encoded) | |
| ASCII | | | | | | |
| | * (d) | | * | * | * | |
| | * | | * | * | * | |
| | | * | * | * | | * |
| | | * | * | * | | * |
| | | | * | * | * | or * |
| ABS Preferred Combination | * | | * | * | * | |

a All magnetic tapes will be 730m x 12.7mm recorded by the FACOM M382 computer on 9 track.

b Australian Standard Labels (AS 1068): code set (AS 1776) with data restricted to numeric and uppercase alphabetic characters.

c IBM Standard Labels: EBCDIC code set, with data restricted to numeric and uppercase alphabetic characters.

d The asterisks(*) indicate compatible options.

4 HOW TO ORDER

Attached to this paper is an order form for all the magnetic tape files. Please submit your order only on these forms (See Appendix C).

APPENDIX C

ORDERING THE DATA

Two Standard packages are available.

Package A

A copy of the standardised local government finance unit data records for each LGA and State totals contained on a new magnetic tape supplied by ABS; and

- . A copy of the User Manual.

Package B

A microfiche copy of all standardised local government finance STATEMENTS for each LGA

- . For all States and the NT.
- . For a selection of States and the NT.
- . A copy of the User Manual.

A guide to completing magnetic tape order forms.

a This form must be used for ordering magnetic tape files and should be completed by a person with technical knowledge of the computer system to be used to process the file.

b Please ensure that the name of your organisation and the date of your request are the same on both forms.

c The number of reels of magnetic tape you need will vary according to the particular files ordered and the copying options selected.

The cost of copying your magnetic tapes varies according to content. Package A data reels cost \$350.00 a reel, Package B costs \$68.00 per set of fiche. Added to the cost of copying is a freight charge of \$5.00 for each bundle of tapes dispatched to a destination within Australia. (Overseas customers are required to pay the appropriate freight charge).

Note: A freight fee of \$6.00 should be paid for every dispatch you expect the ABS to make for your order, eg if you order four reels and only three are immediately available, two dispatches will be necessary and the total freight cost within Australia would be \$12.00. If the ABS supplies your reels of magnetic tape a fee of \$16.00 a reel is added to your order.

These prices (as at October, 1987) are subject to change.

a Details of labelling standards are given in Appendix D.

b ABS will initialise all magnetic tapes in its Tape Management System with the details specified by the user on form LGF1 or LGF2. Labelled tapes will be allocated a VSN (Volume Serial Number).

CONDITIONS OF SALE

1. Customer's order

The Australian Bureau of Statistics (ABS) proprietary products are sold by the Commonwealth of Australia ('the Commonwealth') by and through the ABS proprietary products are subject to change without notice by the Commonwealth.

2. Copyright of ABS proprietary products

- (a) The Customer acknowledges that ABS proprietary products are special and unique products in which the Commonwealth holds the copyright. The Customer agrees not to disclose to any third party any information, including specifications, drawings, designs, know-how, or details of software (whether of a commercial or technical nature) in the products, without the prior written consent of the Commonwealth or payment of a secondary providers licence fee.
- (b) In respect of any data in computer readable form or software comprising the products, the Commonwealth authorises the Customer to use the said data or software on a non-transferable and non-exclusive basis and to copy any such data or software only for back-up purposes.
- (c) Nothing in these conditions should prevent the Customer from quoting statistical data contained in the products, providing that the ABS is acknowledged as the source of the data.

3. Warranty

- (a) No conditions or warranties, either express or implied, are given or offered for the proprietary products sold pursuant to the Customer's order nor does the Commonwealth warrant the suitability of these products for any purpose. The Commonwealth shall not be liable for any damage, injury or loss arising or resulting directly or indirectly from the Customer's use of any of these products.
- (b) Neither the Commonwealth or the ABS nor their servants or agents shall be liable to the Customer for any loss or damage arising or resulting directly or indirectly from any statement, information or advice made or given, whether negligently or otherwise, in relation to any of the products, its compilation or production, or the use to which it is intended to be put, and, without limiting the generality of the foregoing, any liability for faulty material or inaccuracies in the basic data or the physical condition of the product is expressly negated.
- (c) While the utmost care will be taken in preparing and handling each disk, deterioration may occur between the time of copying and receipt of the disk by you. Accordingly, if any disk is unreadable on receipt, and this is reported to the ABS within 28 days of dispatch, it will be recopied free of charge. As an added precaution you are advised to take at least one security copy of the disk on receipt.

4. Limitation of liability of the Commonwealth

The liability of the Commonwealth in respect of any damage, injury or loss suffered by the use of the proprietary products shall be limited to:

- (a) the replacement of the product or the supply of an equivalent product; or
- (b) an amount not exceeding \$100 for any claim arising out of or in connection with the relationship established by this Agreement.

5. Applicable law

This Agreement shall be construed in accordance with the law of the Australian Capital Territory and the parties submit to the jurisdiction of the courts of that Territory.

5. DECLARATION OF USER CLASS

Copyright of the data released by the ABS is in the Commonwealth of Australia.

Secondary providers are to be charged a one-off licence fee in addition to the normal price, in lieu of royalties for the commercial use of the data. The term 'secondary provider' applies to any person or organisation obtaining standard products on magnetic tape or floppy disk or on any media from ABS special data base interrogation services or special computer-based services and then selling products to a third party where the major component of the products consists of the statistical data obtained from the ABS. Persons or organisations preparing consultancy or research reports that rely on ABS data are not regarded as secondary providers where research and analysis is the major component of the reports.

Please complete the following declaration, if you consider that the term 'secondary provider' applies to you or your organisation, in respect of this order.

NOW I,
(Full name and designation)

in the
(Name of department or organisation)

HEREBY CONSIDER that I/the Department/the organisation, fit/s into the category of 'secondary provider' as defined above. As such, I understand that I/the organisation am/is subject to a licence fee for the use of ABS products and services, in lieu of royalties, in addition to the normal price. Furthermore, I/the Department/the organisation undertake/s not to provide ABS data in any form to any other secondary provider.

Dated this day of19...

SignatureName of Signatory

Designation of Signatory

NOTE: A special one-off licence fee of four times the listed price (not including service fee) in lieu of royalties applies to secondary providers. Payment for order should include listed price, cost of users manual, service charge and licence fee, if applicable.

6. My crossed cheque (No.....) for \$..... payable to the Collector of Public Monies is attached.

(NOTE: ORDERS WILL NOT BE PROCESSED UNTIL CHEQUE IS RECEIVED)

7. Please send the Package to: (Block letters please)

Name

Organisation

Address Postcode

OR the Package will be collected by:

Name Telephone

8. In Case of queries about my order please contact:

Name Telephone

Designation

AUSTRALIAN BUREAU OF STATISTICS
STANDARD LOCAL GOVERNMENT FINANCE STATISTICS
MAGNETIC TAPE AND MICROFICHE
ORDER FORM

To: The Collector of Public Moneys
 Information Services
 Australian Bureau of Statistics
 PO Box 10
 BELCONNEN 2616

Office use only

Customer No.

1. I wish to purchase (please write number of copies in the appropriate box(es))

| | Package A ABS tape @ \$350.00 | | Package B Microfiche | |
|-----------------------|-------------------------------------|--|--------------------------|-----------|
| all States and the NT | <input type="checkbox"/> | | <input type="checkbox"/> | @ \$68.00 |
| NSW | <input type="checkbox"/> | | <input type="checkbox"/> | @ \$16.00 |
| VIC | <input type="checkbox"/> | separate States not available for 1979-80 | <input type="checkbox"/> | @ \$16.00 |
| QLD | <input type="checkbox"/> | | <input type="checkbox"/> | @ \$10.00 |
| SA | <input type="checkbox"/> | | <input type="checkbox"/> | @ \$10.00 |
| WA | <input type="checkbox"/> | | <input type="checkbox"/> | @ \$10.00 |
| TAS | <input type="checkbox"/> | | <input type="checkbox"/> | @ \$ 4.00 |
| NT | <input type="checkbox"/> | | <input type="checkbox"/> | @ \$2.00 |

(These charges are subject to change. Overseas customers must pay mailing costs in addition to these charges).

2. My crossed cheque (No.) for \$ payable
 to the Collector of Public Moneys is attached.
 (Note: orders will not be processed until a cheque is received)

3. I wish to receive:

- the latest available release
 of the data..... ☐
- previous release(s) of the data (specify year[s])
 eg. 8112 (NSW) 8209 (VIC) 8206 (OTHER STATES)..... ☐
- the next release of data when available..... ☐

(If more than one is required, payment [as indicated above] is required for each).

4. It is strongly recommended that you consult an appropriate technical person in your organisation before completing this section.

I will accept the standard tape characteristics:

- A: 9-track, phase encoded, 63 Rpm,
 ASCII code-set, ANSI label..... ☐
- B: 9-track, phase encoded, 63 Rpm,
 EBCDIC code-set, FACOM label..... ☐
- C: 9-track, phase encoded, 63 Rpm,
 ASCII code-set, unlabelled..... ☐
- D: 9-track, phase encoded, 63 Rpm,
 EBCDIC code-set, unlabelled..... ☐

5. Expiry date ☐☐☐☐☐ . If you want permanent protection use 90365
 . If you want default 30 days protection -
 leave blank

[SEE OVER]

7. Please send the Package to: (Block Letters please)

Name

Organisation

Address

..... Postcode

OR the Package will be collected. Please phone on
when it is ready.

8. In case of queries about my order please contact:

Name Telephone

Designation

9. I/We agree to the following conditions of sale.

- . Payment must be received in advance of the supply of data.
- . While the utmost care will be taken in preparing and handling each tape, deterioration may occur between the time of copying and receipt of the tape by you. Accordingly, if the tape is unreadable on receipt and this is reported to the ABS within 20 working days of its dispatch it will be recopied free of charge. As an added precaution you are advised to take at least one security copy of the tape on receipt.

If the data are further disseminated the customer will:

- . indicate that the ABS is the source of the data used,
- . not, however, attribute any analysis or transformation of the data to the ABS,
- . use the terminology currently used by the ABS for describing the data; and
- . should the data be sold, inform the buyer that the data supplied by the ABS are available (on magnetic tape and microfiche) direct from the ABS.

Signature Date / / .

Designation

ABS USE ONLY

| Collector of Public Moneys | | Processing | | | |
|----------------------------|--------|----------------------|------|-------------------------|------------|
| Cheque received / / | | Order Identification | | ABS Tape Identification | |
| | | | | Date tape received | |
| Cheque No. | Amount | Customer No. | Year | Tape No. | Ident. No. |
| Receipt No. | | | | | |
| Signature | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Further Information

For details about the contents of the tapes and for information on the progress of processing, please telephone or write to:

Information Services
Australian Bureau of Statistics
PO Box 10
BELCONNEN ACT 2616

Telephone (062) 525244

For information about the statistics themselves write to the SLGFS Contact Officer, Public Finance Subsection, in any of the ABS State Offices, or address your inquiries to

SLGFS Contact Officer
Public Finance Section
Australian Bureau of Statistics
PO Box 10
BELCONNEN ACT 2616

Telex AA62020

Telephone (062) 526719

APPENDIX D

MAGNETIC TAPE VOLUME AND DATA SET LABELS

Section A—FACOM Standard Labels (same as IBM)

Each label is one 80-byte record containing various attributes of the data set or reel. EBCDIC code is used.

There are five kinds of labels, as shown in Fig. A.1.

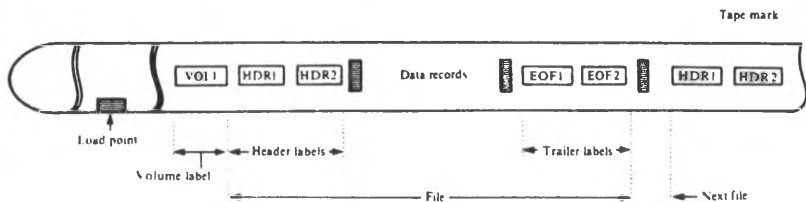


Figure A.1 FACOM standard labels (same as IBM)

Volume label—

One volume label exists as the first block on each reel. This label contains the volume serial number (VSN), owner name, and other data pertinent to this reel. A volume label is characterized by its first four characters: VOL1.

Header labels—

Two header labels are written at the front of each file: header label 1 (HDR1) and header label 2 (HDR2). The former contains an identification of this file, the latter contains various attributes.

Trailer labels—

Two trailer labels are written at the end of each file: trailer label 1 (EOF1) and trailer label 2 (EOF2). As can be seen from Fig. A.1, header and trailer labels are paired for each file on the volume. Trailer labels are quite similar to header labels, since reel processing does not always start from the front of a file, e.g. when reading backwards.

Standard volume label format:

Refer to Fig. A.2

- 1 **Label name.** Indicates that the label is a volume label; always 'VOL'.
- 2 **Label number.** This is the sequence number of the volume label. There is only one volume label for a standard label reel; hence, its sequence number is always '1'.
- 3 **Volume serial number (VSN):** One to six EBCDIC characters. Used to cite a specific volume. Externally readable label on the reel should agree with this serial number for operating convenience.
- 4 **Owner name.** Arbitrary identifier of up to ten EBCDIC characters.

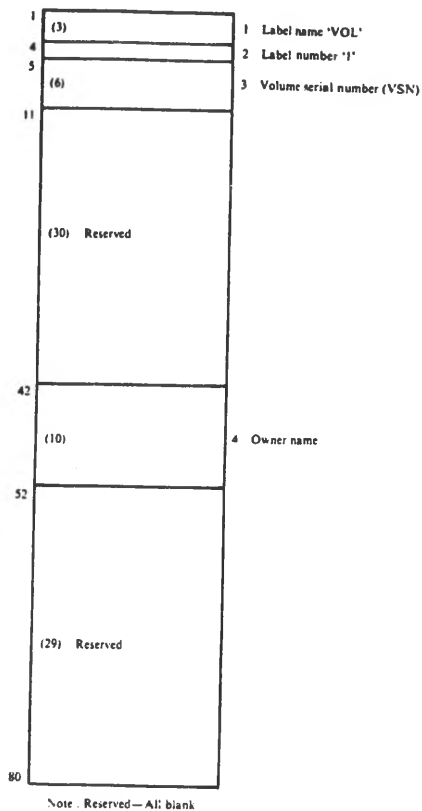


Figure A.2 Standard volume label

Standard format for the first header and trailer labels for a file:
Refer to Fig. A.3.

1 *Label name:* There are the following two kinds of label names:

'HDR' Header label

'EOF' Trailer label (end of data set).

2 *Label number:* Sequence number of this label; always '1' in this case.

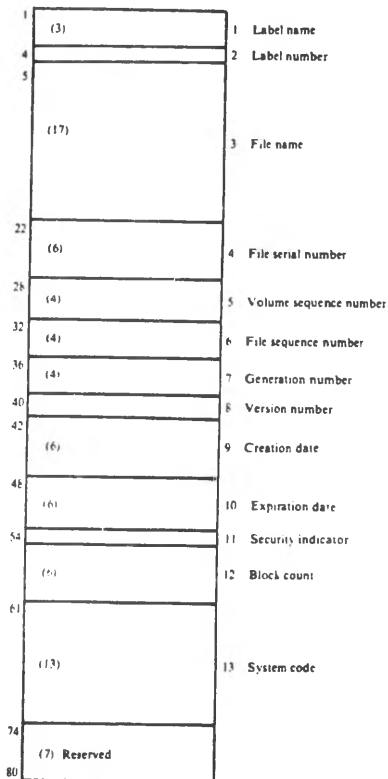


Figure A.3 First standard header or trailer label for a file

3 File name: Seventeen character left justified data set name. When less than seventeen characters, padded on right with blanks.

4 File serial number: Serial number of first volume on which this data exists.

5 Volume sequence number: Sequence number for a data set on one or more volumes. Volume sequence number is always '0001' for a single volume.

6 File sequence number: Relative position of each data set on the volume ranges through (0001-9999). This is relative to the first volume.

7 Generation number: Blank

8 Version number: Blank

9 Creation date: Indicates year and day the data set was created:

```

byydd  b   Blank
        yy  Last two digits of the calendar year (00-99)
        ddd Day in the year (001-366)

```

10 Expiration date: Indicates year and date until which the data set is protected from deletion. Same format as the creation date. Field is character '0' if not specified, and the protection interval is null.

11 Security indicator: Set to '0' (unprotected).

12 Block count: Total number of data blocks in the data set. Stored in the trailer label (EOF1 or EOF1); always '0' in the header label (HDR1).

13 System code: Identifier for system that created the data set. Always 'FACOM OS IV/F4' (13 bytes) for reels created on this operating system.

Standard format for the second header and trailer labels for a file:

Refer to Fig. A.4.

1 Label name:

```

'HDR' Header label
'EOF' Trailer label (end of data set)

```

2 Label number: Sequence number of this label; always '2' in this case.

3 Record format:

```

F Fixed length
V Variable length
U Undefined length

```

4 Block length:

```

F format Block length (integer multiple of record length)
V format Maximum block length (including BDW)
U format Maximum block length

```

5 Record length:

```

F format Logical record length
V format Maximum logical record length (including RDW)
U format Always '0'

```

6 Recording density:

```

3 1600 (9 track)

```

7 Volume status:

```

0 First (or only) volume for this data set

```

Section B—ANSI Labels

ANSI labels have basically the same format as FACOM standard labels. There are some differences in positions of fields in VOL1 and HDR1. HDR3 and subsequent header labels are not used. All ANSI labels and data are recorded in ASCII code at a recording density of 1600.

ANSI volume label format:

Refer to Fig. A.5.

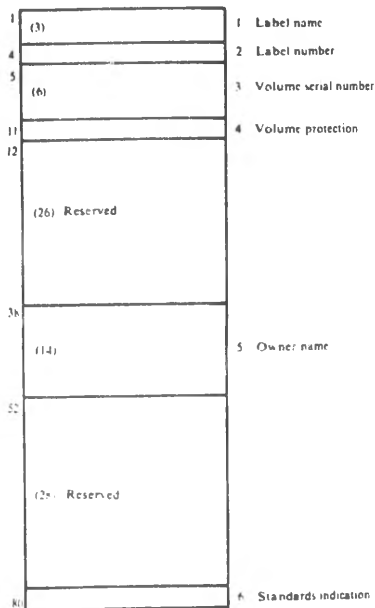
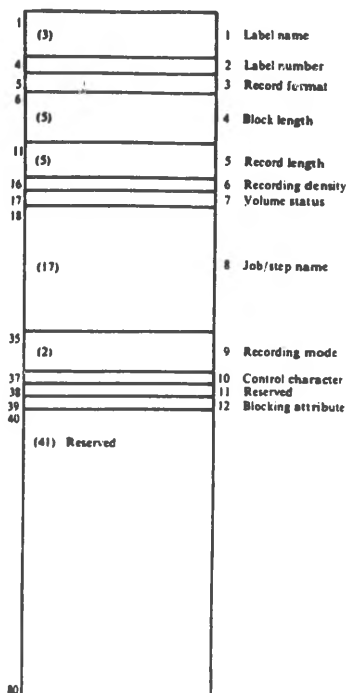


Figure A.5 ANSI volume label



Note: Reserved—All blank

Figure A 4 Second standard header or trailer label for a file

8 Job and step names: Job name (eight characters) and step name (eight characters) delimited by ' ' when the data set was created.

9 Recording mode: Blank

10 Control character:

- A ANSI control characters
- C FACOM control characters
- M Machine control characters
- blank No control characters

11 Unused field (blanks):

12 Blocking attribute:

- B Blocked records
- S Spanned records
- R Blocked spanned records
- blank Unblocked unspanned records

ANSI format for the first header and trailer labels for a file:

Refer to Fig. A.6. The contents of the fields (1)-(13) in Fig. A.6 are the same as those of the FACOM standard label (Fig. A.3) except for field (11), "Security indicator".

| | | |
|----|-------------|--------------------------|
| 1 | (3) | 1 Label name |
| 4 | | 2 Label number |
| 5 | | |
| | (17) | 3 File name |
| 22 | (6) | 4 File serial number |
| 28 | (4) | 5 Volume sequence number |
| 32 | (4) | 6 File sequence number |
| 36 | (4) | 7 Generation number |
| 40 | (2) | 8 Version number |
| 42 | (6) | 9 Creation date |
| 48 | (6) | 10 Expiration date |
| 54 | | 11 Security indicator |
| 55 | (6) | 12 Block count |
| 61 | (13) | 13 System code |
| 74 | | |
| 80 | (7) Reserve | |

Figure A.6 First ANSI header and trailer label for a data set

11 Security indicator: Blank

ANSI format for the second header and trailer labels for a file: Same as FACOM standard labels.

Other labels: File labels 3-9 (HDR3-HDR9, EOF3-EOF9) are not created by ABS.

- 1 *Label name*: Indicates that the label is a volume label. Always 'VOL'.
- 2 *Label number*: Sequence number of the volume label. There is only one volume label for an ANSI standard-label reel; hence, its sequence number is always '1'.
- 3 *Volume serial number*: One to six ANSI characters. Used to cite a specific volume.
- 4 *Volume protection*: This field is an ANSI 'space' character.
- 5 *Owner name*: Arbitrary name of at most 14 ANSI characters. This field is left blank if no owner name was specified when the file was created.
- 6 *Standards indication*: This field is set to '1'.